

RESEARCH ARTICLE

Employee Green Values and Perceived Greenwashing: The Mediating Role of Person-Organization Fit in CSR-Oriented Companies

Halit Keskin¹  | Ekrem Tatoglu^{2,3}  | Ali E. Akgün¹  | Emel Esen¹  | Esin Salt¹ 

¹Department of Management, Faculty of Economics and Administrative Sciences, Yildiz Technical University, Istanbul, Turkey | ²Department of Business Administration, College of Business Administration, GUST Center for Sustainable Development (CSD), Gulf University for Science & Technology, West Mishref, Kuwait | ³Department of Management, School of Business, Ibn Haldun University, Basaksehir, Istanbul, Turkey

Correspondence: Ekrem Tatoglu (tatoglu.e@gust.edu.kw)

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ABSTRACT

This study investigates the relationship between employees' green values and their perceptions of greenwashing in CSR-oriented organizations, emphasizing the mediating role of person-organization (P-O) fit. Utilizing a mixed-methods research approach, it combines quantitative survey data from 326 private-sector employees in Turkey with qualitative content analysis of sustainability reports from 36 firms listed on the BIST Sustainability Index (BIST SI). The results demonstrate that employees with stronger green values are more sensitive to corporate greenwashing practices. In addition, the findings reveal that P-O fit significantly mediates this relationship, highlighting the importance of value congruence in shaping employees' evaluations of corporate environmental claims. By illustrating how organizational alignment with employee values influences perceptions of authenticity and accountability, this study contributes theoretically to the understanding of internal stakeholder dynamics in sustainability contexts. These findings emphasize the importance of fostering a strong person-organization fit to mitigate greenwashing concerns and strengthen organizational trust.

1 | Introduction

The global imperative for sustainable development has elevated the expectations placed on companies to adopt environmentally and socially responsible practices. Organizations are increasingly pressured to operate with heightened ethical standards and transparency to address the growing concerns of diverse stakeholders. This trend is particularly evident in emerging countries, where the integration of corporate social responsibility (CSR) and sustainability into business strategies is no longer a mere competitive advantage but a requisite to attract foreign direct investment (Aksoy et al. 2024; Bouguerra et al. 2023; Tatoglu et al. 2014). However, the implications of CSR in these contexts are multifaceted. As Jamali et al. (2021) observe, CSR initiatives

in emerging countries exhibit a wide spectrum of outcomes, ranging from fostering developmental benefits to inadvertently perpetuating adverse effects. Such complexity emphasizes the necessity for in-depth research into how sustainability efforts resonate within organizational and societal contexts (Bouguerra et al. 2025).

Stakeholder expectations regarding CSR have evolved. A survey by Cone Communications (2011) revealed a growing public demand for companies to align their operations with broader social and environmental needs, with only a minority viewing CSR as a means to purely maximize profits. CSR policies thus serve as mechanisms for companies to safeguard against stakeholder criticism and differentiate themselves in competitive markets

(Handayani et al. 2017). As sustainability becomes a dominant paradigm, companies seek to project themselves as environmentally conscious and socially accountable. However, this pursuit has also led to the proliferation of “greenwashing”—the practice of making misleading or exaggerated claims about environmental responsibility.

Greenwashing poses significant risks to organizations, industries, and society at large. It undermines stakeholder trust, damages corporate reputations, and jeopardizes financial performance (Sun and Shi 2022; Walker and Wan 2012). Research demonstrates that greenwashing erodes customer confidence and fosters negative consumer attitudes (Aji and Sutikno 2015; Coombs and Holladay 2015; Javed et al. 2023). Yet, while considerable attention has been devoted to understanding consumer reactions to greenwashing, the perspectives of employees as internal stakeholders remain underexplored. This perspective is crucial, as employees often have unique insights into the authenticity of their organization's CSR initiatives and are more likely to detect inconsistencies or contradictions (Li et al. 2022).

The Turkish context offers a compelling case for studying the dynamics of greenwashing and CSR in emerging country markets. As a representative of emerging economies, Turkey is characterized by its rapid industrialization, increasing integration into global supply chains, and evolving regulatory landscape, all of which amplify the importance of sustainability initiatives (Arda et al. 2023). The inclusion of sustainability-focused indices, such as the BIST Sustainability Index (BIST SI), reflects a growing recognition of environmental and social responsibility among Turkish corporations (Aksoy et al. 2020). However, the juxtaposition of these advancements with persistent challenges, including weak enforcement of environmental regulations and varying levels of stakeholder awareness, creates a fertile ground for greenwashing practices (Tatoglu et al. 2014). Exploring employee perceptions within this context not only provides insights into an underexplored stakeholder group but also reveals how organizational alignment with employee values can mitigate greenwashing risks in emerging country markets. By focusing on Turkey, this study broadens the understanding of how sustainability strategies can be effectively implemented in socio-economic environments where regulatory and cultural dynamics significantly shape CSR outcomes.

This study investigates essentially the relationship between employees' green values and their perceptions of greenwashing, with a particular emphasis on the mediating role of person-organization (P-O) fit. Green values, as fundamental elements of an individual's identity, underpin environmentally conscious attitudes and behaviors (Hicklenton et al. 2019). When organizational actions resonate with these values, employees are more inclined to perceive the organization as credible and trustworthy. P-O fit captures the alignment between an individual's values, beliefs, and aspirations and the organization's cultural norms and practices (Kristof 1996). By theorizing that P-O fit mediates the relationship between green values and perceived greenwashing, this study contributes novel insights into how organizations can mitigate greenwashing risks through enhanced congruence with employee values.

Another distinguishing feature of this research is its adoption of a mixed-methods approach. The quantitative component comprises a survey of 326 private sector employees in Turkey, examining their perceptions of greenwashing and the mediating role of P-O fit. Complementing this, the qualitative analysis explores sustainability reports (SRs) and annual reports (ARs) from 36 companies listed in the BIST SI. By integrating employee perspectives with organizational disclosures, this study provides a comprehensive understanding of the dynamics between green values, organizational fit, and perceptions of greenwashing. Situated in Turkey's emerging market context, this research illuminates the interplay between CSR practices and greenwashing perceptions in a socio-economic environment marked by regulatory challenges and evolving stakeholder expectations.

This research contributes to both theory and practice by advancing the discourse on greenwashing and its implications for internal stakeholders. It underlines the importance of aligning organizational practices with employee values to foster trust and enhance the credibility of sustainability initiatives. Furthermore, the findings offer actionable insights for practitioners in CSR-oriented companies, emphasizing the need to prioritize transparency and value congruence in sustainability reporting. CSR-oriented organizations can be defined as firms that integrate CSR into their business strategies with the aim of balancing economic performance with environmental and social concerns (Bernal-Conesa et al. 2017; Van Marrewijk 2003). These firms are often studied in greenwashing research because they actively promote sustainability initiatives, making them vulnerable to scrutiny regarding the authenticity of their claims. Schons and Steinmeier (2016) highlight that CSR activities are perceived differently depending on the proximity to stakeholders. In this context, CSR-oriented firms play a central role in greenwashing research, as they provide a crucial basis for investigating the discrepancies between firms' sustainability claims and actual environmental impacts.

The paper is structured as follows: Section 2 provides a review of the theoretical foundations and develops the hypotheses. Section 3 describes the research methods. Section 4 presents the findings from the quantitative and qualitative analyses. Section 5 discusses the findings, explores their theoretical and practical implications, and outlines the study's limitations along with recommendations for future research.

2 | Theoretical Background and Hypotheses Development

The rising importance of sustainability has made greenwashing, green values, and P-O fit central to understanding the dynamics of CSR in organizations. These constructs not only shape how stakeholders interpret an organization's commitment to sustainability but also influence key outcomes, such as trust, engagement, and employee retention. In this section, we establish the theoretical foundation of this study by linking these constructs to psychological contract theory (Rousseau 1989), which provides a lens for understanding how congruence between employee values and organizational practices impacts perceptions of greenwashing.

Greenwashing refers to the deliberate or unintentional misrepresentation of an organization's environmental practices or commitments, often resulting in skepticism among stakeholders (Nyilasy et al. 2014). While the effects of greenwashing on consumers have been widely studied (Aji and Sutikno 2015; Sun and Shi 2022), research on how employees respond to such practices remains limited. Employees, as internal stakeholders, possess unique insights into organizational authenticity and are more likely to detect discrepancies between CSR claims and actual practices (Li et al. 2022). When employees perceive greenwashing, it can damage their trust in the organization, fostering cynicism and disengagement (Robertson et al. 2023). Understanding this dynamic is crucial, as employees play a critical role in reinforcing or undermining organizational sustainability efforts.

Green values, reflecting an individual's commitment to environmental and ethical principles, are particularly salient in this context (Hicklenton et al. 2019). Employees with strong green values are more sensitive to misaligned organizational practices and are thus more likely to perceive greenwashing (Miao et al. 2023). These values not only shape employees' perceptions but also serve as a framework for evaluating the authenticity of organizational sustainability claims.

The construct of P-O fit offers a vital mediating perspective in this relationship. P-O fit, conceptualized as the alignment between an employee's values and the organization's cultural norms and practices (Kristof 1996), emerges as a key determinant of employee perceptions and attitudes. High P-O fit is associated with positive outcomes, such as enhanced trust, commitment, and job satisfaction (Dumont et al. 2017). Conversely, when employees' green values clash with perceived greenwashing practices, the resulting misalignment can lead to negative reactions, including reduced engagement and withdrawal behaviors (Li et al. 2022). Psychological contract theory further highlights this relationship by positing that individuals develop implicit expectations about the organization's adherence to shared values and commitments (Rousseau 1989). A perceived breach of this contract—exemplified by greenwashing—can erode trust and trigger adverse employee outcomes (Griep et al. 2016).

In this study, we argue that the alignment of employee green values with organizational practices through P-O fit can mitigate the negative effects of greenwashing perceptions. By examining these relationships, we aim to contribute to the broader discourse on CSR and sustainability by highlighting how internal alignment can enhance organizational credibility and foster a more sustainable workplace. The following subsections elaborate on the relationships between these constructs, leading to the development of the study's hypotheses.

2.1 | Greenwashing

Greenwashing, a practice wherein organizations present misleading claims about their environmental efforts, has emerged as a critical challenge in sustainability-driven business practices. It occurs when companies invest more in promoting their sustainability image than in implementing substantive environmental

improvements (Aggarwal and Kadyan 2014). This disconnect between environmental performance and communication has been characterized by Delmas and Burbano (2011), who classify firms with poor environmental performance but strong messaging as “greenwashing companies.” The proliferation of CSR initiatives has made it increasingly difficult for stakeholders to discern genuine environmental commitment from superficial marketing efforts (Torelli et al. 2020).

The consequences of greenwashing extend beyond external stakeholders to have far-reaching implications for organizations. From a financial perspective, greenwashing erodes profitability and damages consumer trust, as stakeholders lose confidence in organizations that fail to deliver on sustainability claims (de Jong et al. 2020; Walker and Wan 2012). Reputational damage can be particularly severe, leading to lost revenues and diminished stakeholder loyalty (Nyilasy et al. 2014). These issues are compounded by ethical concerns, as greenwashing undermines corporate values and damages brand integrity, negatively influencing brand attitudes, purchase intentions, and trust (Nyilasy et al. 2014).

While much research on greenwashing focuses on consumer perceptions, limited attention has been given to its impact on internal stakeholders, particularly employees. Employees, as key participants in sustainability initiatives, are directly affected by perceived insincerity in organizational practices. Greenwashing fosters organizational cynicism and reduces engagement, particularly when employees' environmental values conflict with corporate behavior (Li et al. 2022). For instance, greenwashing has been shown to undermine employees' environmental performance by disrupting P-O fit (Miao et al. 2023) and increasing turnover intentions (Robertson et al. 2023). Moreover, it diminishes intrinsic motivation to engage in sustainable practices, compounding its negative effects on employee behavior (Tahir et al. 2020).

Greenwashing's impacts extend beyond trust and motivation to influence job performance, particularly for employees with strong environmental values. Employees who prioritize environmental principles are more likely to experience dissatisfaction and reduced performance when greenwashing is perceived through the lens of organizational cynicism (Li et al. 2022). These findings emphasize the importance of addressing greenwashing as a multidimensional phenomenon affecting both external and internal stakeholders.

Frameworks such as TerraChoice's “Seven Sins of Greenwashing” and Futerra's “10 Signs of Greenwashing” provide a comprehensive taxonomy of deceptive practices (TerraChoice 2010). TerraChoice's (2010) report noted that over 95% of green products analyzed engaged in at least one deceptive practice, despite a 73% increase in green product offerings between 2009 and 2010. Futerra's (2011) Greenwash Guide further categorized misleading behaviors, identifying tactics such as exaggeration, vagueness, and false labeling (Futerra 2011). Cresmer (2022) synthesized these insights, highlighting the systemic impact of greenwashing on corporate credibility. These frameworks, summarized in Table 1, provide a comprehensive taxonomy of greenwashing practices and their systemic impact on sustainable business.

TABLE 1 | Greenwashing strategies.

Tactics	Definition/description	Source(s)
The sign of secret trading	Saying that the product is “green” from a narrow framework	TerraChoice (2010)
The sign of no proof	Environmental claims without supporting or reliable information	TerraChoice (2010); Futerra (2011); Cresmer (2022)
The sign of ambiguity	Including general statements that may be misunderstood or not sufficiently defined	TerraChoice (2010); Cresmer (2022)
The sign of irrelevance	Environmental claims that may be true, but are irrelevant to consumers seeking green products	TerraChoice (2010); Futerra (2011); Cresmer (2022)
The sign of the lesser of two evils	Covering bad features of products with good features	TerraChoice (2010)
The sign of lying	Making false environmental claims	TerraChoice (2010); Cresmer (2022); Futerra (2011)
The sign of fake or inaccurate labeling	Use of counterfeit labels or labels without third-party approval	TerraChoice (2010); Futerra (2011)
Confusing expressions	Using complex and fluffy language that only scientists can understand	Futerra (2011); Cresmer (2022)
Green imagery	Using the color green in advertisements or labels	Cresmer (2022)

2.2 | Employee Green Values

Values are fundamental beliefs that guide individual attitudes and behaviors across personal and societal contexts (Rokeach 1973). Within the domain of environmental sustainability, green values reflect a deep commitment to ecological preservation and ethical responsibility. Individuals with strong green values prioritize balanced economic progress, rejecting practices that compromise environmental integrity for profit (Li et al. 2022). These values are not only stable but deeply ingrained in belief systems, shaping both intentions and actions toward sustainability (Fulton et al. 1996; Vaske and Donnelly 1999).

In organizational contexts, green values play a significant role in aligning personal and CSR objectives. Employees with strong green values are likely to act as stewards of environmental responsibility, fostering collaborative behaviors and promoting organizational sustainability goals (Alzgoool 2019; Tang et al. 2023). Moreover, their heightened sensitivity to environmental practices makes them more attuned to inconsistencies between corporate claims and actions. Research highlights that green values, characterized by altruism, empathy, and reciprocity, positively influence employees' ability to critically evaluate CSR initiatives (Florea et al. 2013; Hicklenton et al. 2019).

The relationship between employees' green values and perceptions of greenwashing is particularly significant. Employees with strong green values possess a critical lens that enhances their ability to detect misalignments in CSR efforts in general, rather than just within their own organization (Li et al. 2022). When CSR practices across companies are perceived as insincere or deceptive, these employees are more likely to respond negatively, exhibiting trust erosion and increased skepticism

toward CSR claims (Li et al. 2022). By fostering authentic alignment between corporate commitments and actual sustainability efforts, companies can mitigate the adverse effects of perceived greenwashing.

Employees with strong green values expect companies, in general, to uphold genuine sustainability commitments and align corporate actions with stated CSR goals (Raza and Khan 2022). When they perceive inconsistencies between a company's environmental claims and its actual practices, they may develop skepticism and heightened perceptions of greenwashing (Ahmad et al. 2023). However, this perception is not necessarily directed at their own organization but rather at CSR discourse as a whole.

Research suggests that individuals with strong green values are more likely to assess CSR efforts critically and align their personal sustainability goals with those of genuinely committed organizations (Norton et al. 2015). However, when CSR initiatives appear exaggerated, misleading, or merely symbolic, employees and stakeholders may feel that their expectations have been violated, leading to mistrust and skepticism toward CSR efforts in general (Garnelo-Gomez et al. 2022). Psychological contract theory suggests that when companies fail to meet implicit expectations regarding sustainability, it triggers negative cognitive and emotional reactions, such as organizational cynicism and reduced trust in CSR claims (Islam et al. 2020).

Extant research indicates that individuals holding strong green values tend to critically evaluate the authenticity of CSR practices and prefer to associate themselves with organizations whose environmental commitments align genuinely with their own sustainability goals (Norton et al. 2015). Conversely, when

CSR initiatives are perceived as exaggerated, misleading, or symbolic rather than substantive, employees and other stakeholders may experience a sense of violated expectations, contributing to increased mistrust and skepticism toward CSR efforts (Garnelo-Gomez et al. 2022). Drawing on psychological contract theory, unmet implicit expectations concerning CSR efforts often elicit adverse cognitive and emotional responses, such as organizational cynicism and diminished trust in CSR-related claims (Islam et al. 2020).

As the determinants of greenwashing remain difficult to define (Zioło et al. 2024), one important aspect shaping its perception is the role of employees' green values. Given the foregoing, we posit that employees' green values significantly influence their perceptions of greenwashing in the corporate landscape at large. As suggested by Li et al. (2022), internal stakeholders with heightened environmental values are particularly sensitive to perceived CSR insincerity at the industry level, rather than solely within their own organizations. Therefore, we propose:

H1. *Employees' green values are positively associated with their perceptions of greenwashing in CSR-oriented companies.*

2.3 | Person-Organization Fit

Among the various dimensions of P-O fit, value congruence is particularly significant, as values serve as reliable indicators of how individuals are likely to think and act within organizational contexts (Chen et al. 2016). When employees' personal characteristics, including their goals, aspirations, and attitudes, align closely with the organization's culture, norms, and environment, a high level of P-O fit is attained, which in turn promotes favorable outcomes (Kristof 1996). For instance, research by Ye et al. (2021) highlights that high levels of P-O fit contribute to optimal work-related outcomes, including job satisfaction, organizational commitment, and job performance. Similarly, Farooqui and Nagendra (2014) find a significant relationship between P-O fit, job satisfaction, and job performance, while Verquer et al. (2003) link P-O fit to reduced intention to leave and higher organizational commitment. Although Hoffman and Woehr (2006) report a weak to moderate relationship between P-O fit and work performance, the cumulative evidence underlines its vital role in achieving positive organizational and individual outcomes. Employees' green values are positively associated with P-O fit (Hicklenton et al. 2019). Values fit, conceptualized as the congruence between employees' personal values and those espoused by their organizations, is a critical determinant of P-O fit (Chatman 1989; Jaich 2022). When employees perceive alignment between their pro-environmental values and organizational sustainability commitments, they are more likely to develop feelings of belonging and identification with the organization (Cable and DeRue 2002; Saks and Ashforth 1997). This congruence further encourages positive attitudes and proactive behaviors, enhancing employee engagement with organizational environmental initiatives (Gould-Williams et al. 2015). Additionally, a strong alignment in values reinforces employees' implicit expectations within their psychological contracts regarding mutual organizational obligations (Cable and DeRue 2002; Rousseau 1989). Employees who perceive genuine organizational commitment to shared sustainability values

experience increased emotional investment in achieving CSR goals, fostering stronger motivation to actively contribute to their organization's sustainability efforts.

In the context of environmental sustainability, P-O fit assumes heightened importance as it pertains to the alignment between employees' green values and the organization's commitment to sustainable practices. Value congruence, particularly with respect to environmental values, is central to achieving high P-O fit in CSR-oriented organizations (Chatman 1989; Kristof-Brown et al. 2005). Employees with strong green values are more likely to feel satisfied and committed to organizations that align with their environmental ideals (Afsar and Badir 2016). Dumont et al. (2017) demonstrate that employees who perceive their organization as fostering a strong green culture report higher levels of P-O fit. This alignment not only enhances employees' sense of belonging but also contributes to their job satisfaction and overall engagement. Consequently, organizations that align their sustainability initiatives with the values of their employees are better positioned to cultivate a cohesive and committed workforce. Based on this reasoning, we propose:

H2. *Employees' green values are positively associated with person-organization fit in CSR-oriented companies.*

P-O fit also provides a lens for understanding how alignment between personal values and organizational practices influences employee perceptions and behaviors. Traditionally, P-O fit emphasizes the congruence of values, but it also includes ethical considerations, such as those related to environmental sustainability. When employees perceive a high degree of alignment between their personal green values and their organization's sustainability practices, they develop heightened expectations for the organization's ethical and environmental integrity. This alignment fosters a stronger sense of identification with the organization, increasing their sensitivity to potential discrepancies between stated sustainability commitments and actual practices.

Employees with high P-O fit are more likely to scrutinize organizational sustainability claims, as their alignment enhances their emotional investment in the organization's perceived authenticity. This heightened scrutiny can make employees more attuned to behaviors that deviate from their ethical expectations, such as misleading environmental claims, vague sustainability commitments, or greenwashing. As previously discussed, employees form implicit expectations regarding their organization's ethical and sustainability commitments, shaped by perceived mutual obligations. When organizations publicly emphasize sustainability initiatives, employees who strongly identify with these values assume that such commitments will be upheld in practice. However, if they perceive inconsistencies—such as sustainability claims that lack transparency or appear misleading—they may perceive a breach of their psychological contract (Morrison and Robinson 1997). This perceived breach increases their awareness of greenwashing practices, as the mismatch between organizational claims and actions triggers skepticism and a sense of betrayal. In such cases, high P-O fit amplifies employees' perceptions of greenwashing because their closer alignment with the organization's values leads to greater disappointment when the organization's practices fail to meet those values.

Research suggests that this heightened sensitivity is particularly prevalent among employees who prioritize ethical and environmental standards (Delmas and Burbano 2011; Kristof-Brown et al. 2005). Building on this perspective, we propose:

H3. *Person-organization fit is positively associated with employees' perceptions of greenwashing in CSR-oriented companies.*

2.4 | The Mediating Role of Person-Organization Fit

As noted earlier, when employees perceive alignment between their personal environmental values and the organization's commitment to sustainability, positive outcomes such as increased job satisfaction, engagement, and creativity are more likely to occur (Hicklenton et al. 2019). For instance, Dumont et al. (2017) demonstrate that employees are more inclined to engage in environmentally friendly behaviors when their workplace environment aligns with their personal values. This alignment fosters a sense of belonging and encourages employees to support organizational goals related to sustainability.

Organizations play a significant role in promoting environmental awareness and values through their policies and practices. Green management initiatives not only educate employees about environmental issues but also enhance their environmental consciousness (Alzgoool 2019). By creating an environment that reflects employees' values, organizations can reduce turnover and increase satisfaction. Robbins and Judge (2003) highlight a strong link between P-O fit and employee satisfaction, showing that higher levels of satisfaction reduce the likelihood of employees leaving the organization. Furthermore, employees working in environmentally aligned organizations report greater happiness and engagement in their work, emphasizing the mutual benefits of value congruence (Hicklenton et al. 2019).

Conversely, misalignment between employee values and organizational practices, particularly in cases of perceived greenwashing, can have detrimental effects. Employees are more likely to experience dissatisfaction, frustration, and organizational cynicism when they perceive corporate dishonesty or a lack of authenticity in sustainability initiatives. This misalignment can lead to increased turnover intentions (Robertson et al. 2023).

Miao et al. (2023) provide further evidence that P-O fit mediates the relationship between corporate greenwashing and employee environmental performance, demonstrating how misalignment negatively impacts employee outcomes.

P-O fit provides a theoretical lens for examining the intricate relationship between employees' environmental values and their perceptions of organizational greenwashing. Strong alignment between employee values and the organization's sustainability initiatives fosters perceptions of authenticity in CSR efforts, thereby reducing the adverse effects of greenwashing. Conversely, weak P-O fit heightens employees' sensitivity to inconsistencies, increasing their likelihood of perceiving organizational insincerity and responding negatively. Building on this premise, we propose the following hypothesis:

H4. *Person-organization fit mediates the relationship between employees' green values and their perceptions of greenwashing in CSR-oriented companies.*

Figure 1 illustrates the research framework and the hypothesized relationships between the key constructs.

3 | Research Methods

3.1 | Sample and Data Collection

This study employed a mixed-methods approach, integrating quantitative and qualitative methodologies to provide a robust and multidimensional understanding of the relationships among green values, P-O fit, and perceptions of greenwashing. This dual-method approach enhances the credibility of the findings by combining insights derived from survey data with those obtained through the analysis of corporate reports.

To empirically test the proposed hypotheses, a survey design was employed, targeting employees from companies actively engaged in sustainability and CSR initiatives in Turkey. The initial phase of data collection involved distributing survey links via social media platforms, particularly LinkedIn. To address challenges in achieving a sufficient response rate, supplementary efforts were undertaken, including direct outreach to potential participants through LinkedIn messages and email communication. Following a rigorous data cleaning process—during

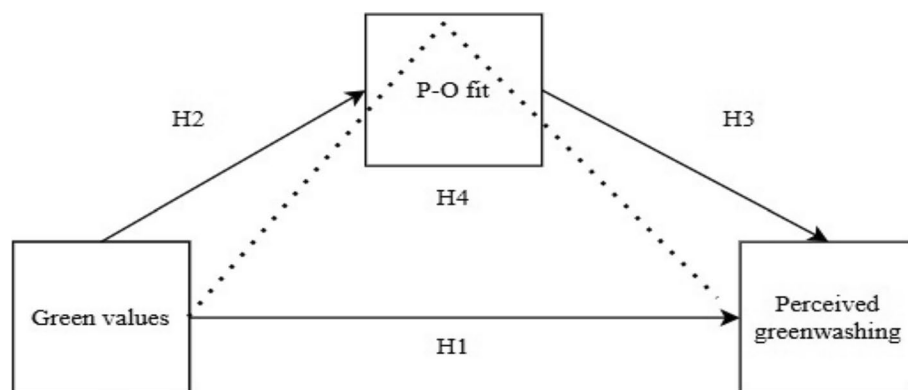


FIGURE 1 | Research framework.

which incomplete responses were removed—a total of 326 valid responses were obtained from employees across 82 companies listed on the BIST SI as of August 2024. This sampling strategy ensured that participants had relevant exposure to CSR activities, aligning with evidence that employees in CSR-oriented organizations are more likely to engage with and be influenced by sustainability initiatives (CCL 2021; Li et al. 2022). The demographic and professional profiles of the respondents are presented in Table 2.

TABLE 2 | Characteristics of respondents ($N=326$).

Characteristics		Number	%
Gender	Female	192	58.9
	Male	134	41.1
Age	18–25	149	45.7
	26–30	92	28.2
	31–35	36	11.0
	36–40	20	6.1
	Over 40	29	8.9
Educational background	High school	7	2.1
	Bachelor degree	233	71.5
	Postgraduate degree	86	26.4
Position	Sustainability specialists	130	39.8
	Sustainability coordinator	82	25.2
	Sustainability analysts	45	13.8
	Sustainability assistants	69	21.2
Industry	Energy	80	24.5
	Agriculture	50	15.3
	Manufacturing	50	15.3
	Transportation	40	12.3
	Food retail	40	12.3
	Fashion	30	9.2
	Other	36	11
Company size (employee number)	Less than 250	98	30
	250–500	65	20
	More than 500	163	50
Monthly salary (Turkish Lira)	Less than 50,000 ₺	54	16.5
	50,000–80,000 ₺	58	17.8
	More than 80,000 ₺	214	65.7

The majority of participants were female, aged between 18 and 30, and held at least a bachelor's degree. Most respondents reported mid-to-high income levels, consistent with the professional profiles of employees in CSR-oriented organizations. Regarding their responsibilities in CSR activities, the largest group comprised sustainability specialists (39.8%), followed by coordinators (25.2%) and assistants (21.2%), reflecting a diverse range of roles and expertise within sustainability initiatives.

From an industry perspective, the energy sector accounted for the largest proportion of participants (24.5%), followed by agriculture (15.3%) and manufacturing (15.3%), highlighting the sample's focus on resource-intensive sectors. Furthermore, large companies with more than 500 employees dominated the sample (50%), underscoring the prevalence of sustainability initiatives in larger organizations.

To complement the quantitative findings, qualitative analysis was conducted using SRs and integrated ARs from companies listed in the BIST SI. These reports, obtained from the official websites of the listed companies, were selected for their comprehensive disclosures on CSR and sustainability-related activities. SRs offer a detailed perspective on the social, environmental, and economic dimensions of corporate practices, extending beyond conventional financial reporting (Amran and Devi 2007). Such documents are instrumental in embedding sustainability within corporate culture and enhancing employees' understanding of CSR initiatives (Adams and McNicholas 2007). Through content analysis, the study examined employee-oriented activities disclosed in these reports, further highlighting the significance of P-O fit in fostering positive perceptions of organizational sustainability efforts.

The sampling framework for the qualitative research was informed by previous studies that analyzed BIST SI-listed companies for their CSR practices (Demirel and Erdogan 2016; Mumcu and Ufacik 2016) and organizational benefits (Kocamiş and Yildirim 2016). To align with the study's objectives, the sample focused on industries with significant environmental impacts, as identified in the literature. Companies operating in sectors such as energy, agriculture, fashion, transportation, food retail, manufacturing, and construction were prioritized due to their association with higher environmental risks and their susceptibility to greenwashing scrutiny (Howell 2022; Howel 2023; Omondi 2022). Industries like renewable energy were excluded because of their distinct environmental profiles.

Of the 82 companies listed on the BIST SI, 44 were excluded as they did not operate in the selected industries. Two additional companies, Aydem Renewable Energy and Naturel Renewable Energy, were excluded because their activities focused on renewable energy, which falls outside the scope of this study's emphasis on greenwashing-prone sectors. This exclusion resulted in a final sample of 36 companies whose SRs and integrated ARs were analyzed. The most recent reports, published prior to August 2024, formed the basis for the qualitative analysis. The sample included 23 manufacturing companies, 7 electric, gas, and water firms, 4 wholesale and retail companies, 1 construction and public works company,

and 1 transportation and storage company. While there are no agricultural companies listed in the BIST SI, the selected sectors encompass industries with substantial environmental impacts. Table 3 provides a detailed breakdown of the 36 companies analyzed.

The analysis revealed that companies utilize various tools to measure employee perceptions of greenwashing, including surveys of employee engagement and satisfaction. Notably, firms such as Akçansa, Çimsa, Enerjisa, Enka İnşaat, Kerevitaş Gıda Sanayi, Migros, and Şok employed both survey types. Akxa Akrilik reported a trust index score of 65%, indicating employee perceptions as captured through their internal surveys.

Importantly, the survey respondents were employees of the same companies whose corporate reports were analyzed in the qualitative section. This alignment allows for a more integrated understanding of how CSR disclosures relate to employee perceptions of greenwashing. Due to strict ethical guidelines concerning respondent confidentiality and data protection compliance, it was not feasible to directly match individual employee responses with the specific companies analyzed qualitatively. Additionally, given the limited number of respondents per company, maintaining respondent anonymity was essential to uphold ethical requirements and encourage candid, unbiased participation. Nonetheless, the common dataset allows for a meaningful and integrated understanding of how company-level sustainability disclosures relate to employee-level perceptions.

3.2 | Data Analysis and Measurement

By synthesizing insights from both quantitative survey data and qualitative analyses, this study delves deeply into the relationships among green values, P-O fit, and perceptions of greenwashing. This approach enables the exploration of nuanced patterns and contextual factors, contributing to a richer and more layered understanding of the phenomena under investigation (Creswell and Plano Clark 2009).

Complementarity in mixed-methods research allows findings from one type of data to illuminate and substantiate those from the other, offering richer insights (Greene et al. 1989). Quantitative methods provide generalizable results, while qualitative analysis contextualizes these findings by identifying underlying themes and patterns. The synergistic integration of both methods ensures a cohesive and enriched analysis.

Among the various mixed-methods designs, including convergent, explanatory, and exploratory designs (Steinmetz-Wood et al. 2019), this study adopted a convergent design. In this approach, qualitative and quantitative data are collected simultaneously, analyzed independently, and integrated during interpretation (Fetters et al. 2013). This design facilitates a direct comparison of insights from both data types, ensuring a holistic understanding of the research problem.

To complement the quantitative findings, qualitative content analysis was conducted on SRs and ARs from companies

listed on the BIST SI. This integration of methods reinforces the study's validity and highlights how P-O fit influences employees' perceptions of greenwashing, particularly within CSR-oriented companies.

3.2.1 | Measurement of Variables

To empirically test the study's hypotheses, we employed multi-item perceptual scales adapted from established studies. All constructs were measured using five-point Likert scales, ranging from 1 (strongly disagree) to 5 (strongly agree).

Greenwashing was measured using a five-item scale developed by Leonidou and Skarmeas (2017), which was itself modified from Chen and Chang (2013). These items were designed to capture perceptions of misleading or exaggerated environmental claims made by companies.

Green values were assessed using a six-item scale adapted by Islam et al. (2020) from the foundational work of Steg et al. (2005). This scale reflects employees' commitment to ecological preservation and ethical environmental practices.

P-O fit was measured using a four-item scale adapted by Valentine et al. (2002) from the scale developed by Netemeyer et al. (1997). These items assess the alignment between employees' personal values and the organizational culture, particularly in the context of CSR activities.

Industry and *company size* were included as control variables to account for their potential influence on employees' perceptions of greenwashing in CSR-oriented companies.

Industry was categorized as a binary variable, with resource-intensive industries (e.g., energy, agriculture, and manufacturing) coded as 1 and other industries (e.g., fashion, transportation, food retail, and construction) coded as 2. This classification reflects the heightened scrutiny and regulatory pressures faced by resource-intensive sectors, which are associated with significant environmental impacts and a greater need for credible sustainability reporting. Employees in these industries may exhibit increased sensitivity to greenwashing due to the visibility and inherent environmental risks of their organizations' CSR efforts.

Company size was similarly operationalized as a binary variable: Firms with 500 or more employees were coded as 1, and those with fewer than 500 employees were coded as 2. Larger organizations typically have greater resources for CSR initiatives and sustainability reporting. However, the complexity of their operations may lead to discrepancies between declared sustainability commitments and actual practices, potentially heightening employee perceptions of greenwashing. In contrast, smaller firms, with simpler communication structures and fewer organizational layers, may be less prone to such perceptions.

Detailed information on the individual items for each construct, along with their respective sources, is provided in the Appendix A. The use of validated scales enhances the construct

TABLE 3 | Sample characteristics for qualitative analysis.

Company	Industry (BIST)	Subindustry	Report year	Employee satisfaction-loyalty score
1. Akçansa	Manufacturing	Based on stone and soil	2022 IAR	59%—45%
2. Ak Enerji	Electric gas and water	Electric gas and steam	2022 IAR	78%—n.a.
3. Aksa Akriklik	Manufacturing	Chemistry pharmaceutical oil rubber and plastic products	2022 IAR	Trust index result 65%
4. Aksa Enerji	Electric gas and water	Electric gas and steam	2022 AR	n.a.—n.a.
5. Anadolu Efes	Manufacturing	Food, beverage and tobacco	2022 IAR	n.a.—87.6%
6. Arçelik	Manufacturing	Fabricated metal products, machinery and equipment	2022 SR	n.a.—69%
7. Aygaz	Manufacturing	Chemical pharmaceuticals petroleum rubber and plastic products	2022 SR	n.a.—71.3%
8. BİM	Wholesale and retail trade	Retail trading	2022 SR	76%—n.a.
9. Bizim	Wholesale and retail trade	Retail trading	2022 SR	n.a.—n.a.
10. Brisa	Manufacturing	Chemical pharmaceuticals petroleum rubber and plastic products	2022 SR	n.a.—n.a.
11. Coca Cola	Manufacturing	Food, beverage and tobacco	2022 IAR	n.a.—n.a.
12. Çimsa	Manufacturing	Based on stone and soil	2022 IAR	70%—56%
13. Enerjisa	Electric gas and water	Electric gas and steam	2021 SR	76%—66%
14. Enka İnşaat	Construction and public works	Construction and public works	2022 SR	91%—90%
15. Ereğli Demir Çelik	Manufacturing	Basic metal industry	2022 IAR	n.a.—n.a.
16. Esenboğa Elektrik	Electric gas and water	Electric gas and steam	n.a.	n.a.—n.a.
17. Ford	Manufacturing	Fabricated metal products, machinery and equipment	2022 SR	n.a.—63%
18. Galata Wind Enerji	Electric gas and water	Electric gas and steam	2022 SR	n.a.—n.a.
19. İskenderun Demir ve Çelik	Manufacturing	Basic metal industry	2022 IAR	n.a.—n.a.
20. Karsan	Manufacturing	Fabricated metal products, machinery and equipment	2021 SR	n.a.—n.a.
21. Kerevitaş Gıda Sanayi	Manufacturing	Food, beverage and tobacco	2022 SR	78%—80%
22. Kervan Gıda	Manufacturing	Food, beverage and tobacco	n.a.	n.a.—n.a.
23. Kordsa Teknik Tekstil	Manufacturing	Textile, clothing and leather	2021 SR	n.a.—62%
24. Margün Enerji Üretim Sanayi	Electric gas and water	Electric gas and steam	2021–2022 SR	n.a.—n.a.
25. Migros	Wholesale and retail trade	Retail trading	2022 IAR	75%—64%
26. Otokar	Manufacturing	Fabricated metal products, machinery and equipment	2021 SR	n.a.—n.a.
27. Pegasus	Transportation and storage	Transportation and storage	2021 SR	n.a.—n.a.
28. Pınar Süt	Manufacturing	Food, beverage and tobacco	2021 SR	n.a.—n.a.

(Continues)

TABLE 3 | (Continued)

Company	Industry (BIST)	Subindustry	Report year	Employee satisfaction-loyalty score
29. Şok	Wholesale and retail trade	Retail trading	2022 SR	83%—88%
30. Tat Gıda	Manufacturing	Food, beverage and tobacco	2022 AR	66%—n.a.
31. Tofaş	Manufacturing	Fabricated metal products, machinery and equipment	2021 SR	n.a.—n.a.
32. Tüpraş	Manufacturing	Chemical pharmaceuticals petroleum rubber and plastic products	2022 IAR	n.a.—47.4%
33. Türk Traktör	Manufacturing	Fabricated metal products, machinery and equipment	2022 SR	n.a.—n.a.
34. Ülker	Manufacturing	Food, beverage and tobacco	2021 SR	n.a.—83.7%
35. Vestel	Manufacturing	Fabricated metal products, machinery and equipment	2022 IAR	n.a.—n.a.
36. Zorlu Enerji	Electric gas and water	Electric gas and steam	2022 IAR	n.a.—n.a.

validity of the study, ensuring that the measures accurately reflect the underlying theoretical concepts.

3.2.2 | Qualitative Analysis

To complement the quantitative analysis, qualitative content analysis was conducted on SRs and ARs of companies listed on the BIST SI. Content analysis is a systematic research technique used to identify themes and patterns within textual data (Hsieh and Shannon 2005). This method allows for an in-depth examination of CSR-related disclosures, particularly those focusing on employee-oriented activities. Given the prominence of the BIST SI in advancing sustainability practices, companies listed on this index are expected to exhibit high standards of corporate accountability and transparency (KAP n.d.). By analyzing these reports, we sought to identify how companies communicate their sustainability efforts and their impact on employee perceptions.

The analysis focused on employee satisfaction, loyalty scores, and other CSR-related initiatives reported in SRs. Companies often use surveys or metrics related to employee engagement and satisfaction to assess the effectiveness of their CSR initiatives. These metrics provide valuable insights into the alignment between organizational values and employee perceptions, which are critical for understanding greenwashing and P-O fit dynamics.

While employee satisfaction surveys cover a broad range of workplace factors including wages, managerial behavior, and general working conditions, our focus is on how these metrics contribute to corporate transparency in sustainability reporting. The selective disclosure or omission of employee engagement data in the context of CSR discussions can shape perceptions of authenticity in CSR efforts. When organizations emphasize sustainability commitments but provide limited or vague information regarding employee perceptions, this lack of transparency

may be interpreted as inconsistent messaging, potentially reinforcing broader perceptions of greenwashing.

For instance, firms such as Akçansa, Çimsa, Enerjisa, Enka İnşaat, Kerevitaş Gıda Sanayi, Migros, and Şok reported both employee engagement and satisfaction metrics, while Aksa Akrilik disclosed a trust index score of 65%, reflecting employee perceptions of organizational authenticity. These disclosures or their absence serve as indicators of how companies communicate their sustainability commitments and whether stakeholders perceive these commitments as credible.

By examining the content of these reports, we aimed to identify the extent to which CSR activities align with employee values and whether such alignment mitigates perceptions of greenwashing. The findings also included an analysis of tactics listed in Table 1 to detect potential instances of greenwashing. These tactics, derived from established frameworks such as the “Seven Sins of Greenwashing” (TerraChoice 2010), provided a systematic basis for evaluating the authenticity of sustainability claims.

The analysis was informed by existing literature emphasizing the role of employees as internal activists within organizations, particularly among younger generations who place a high value on environmental awareness (Robertson et al. 2023). Employees generally respond favorably to CSR initiatives, as they perceive these efforts as reinforcing organizational commitment to sustainability (Alzgoool 2019; Donia et al. 2017; Vlachos et al. 2010). The inclusion of employee satisfaction and loyalty metrics further supports the quantitative findings, demonstrating that green-minded employees who actively participate in CSR initiatives are less likely to perceive greenwashing in organizations with strong P-O fit.

By combining content analysis of SRs and ARs with quantitative survey data, this study provides a comprehensive understanding of the role of P-O fit in shaping employee perceptions of greenwashing.

4 | Results

4.1 | Evaluation of Measurement and Structural Models

The measurement and structural models were rigorously assessed using AMOS, in accordance with the methodological guidelines of Hair et al. (2010), to evaluate discriminant and convergent validity. The analysis confirmed the constructs' overall validity and reliability, demonstrating an acceptable model fit across all key indices, as summarized in Table 4.

Fit indices confirmed the adequacy of the model in representing the data. The Comparative Fit Index (CFI) values for greenwashing (CFI = 0.971), green values (CFI = 0.925), and P-O fit (CFI = 0.973) exceeded the recommended threshold of 0.90, indicating robust fit. The Root Mean Square Error of Approximation (RMSEA) values ranged from 0.064 to 0.087, all within the acceptable range of less than 0.10, with the best fit observed for P-O fit (RMSEA = 0.064). Similarly, the Standardized Root Mean Square Residual (SRMR) values for all constructs were below the widely accepted threshold of 0.08 (e.g., greenwashing: SRMR = 0.052), further supporting model adequacy. Additionally, the Goodness-of-Fit Index (GFI) values met or exceeded the threshold of 0.90, reinforcing the overall fit of the model.

Sample adequacy was evaluated using the Kaiser-Meyer-Olkin (KMO) measure, with values exceeding the benchmark of 0.60 across all constructs. Specifically, greenwashing (KMO = 0.827), green values (KMO = 0.785), and P-O fit (KMO = 0.829) demonstrated sufficient sampling adequacy for factor analysis. The

TABLE 4 | Validity and reliability analysis.

	Greenwashing	Green values	P-O fit
KMO	0.827	0.785	0.829
χ^2/df	4.427	2.710	6.560
CFI	0.971	0.925	0.973
GFI	0.963	0.897	0.874
RMSEA	0.071	0.087	0.064
SRMR	0.052	0.049	0.068
Cronbach α	0.882	0.924	0.788

TABLE 5 | Descriptive statistics and correlations.

Variables	Mean	SD	1	2	3	4	5
1. Greenwashing	4.23	0.53	—				
2. Green values	4.31	0.45	0.21*	—			
3. P-O fit	3.84	0.83	0.47*	0.25*	—		
4. Industry	1.45	0.36	0.04	0.03	0.06	—	
5. Company size	1.35	0.91	0.05	0.07	0.03	0.02	—

* $p < 0.01$, $N = 326$.

chi-square to degrees of freedom ratios (χ^2/df) varied among constructs, with green values ($\chi^2/df = 2.71$) aligning most closely with the preferred range of 1–3, while other constructs exhibited acceptable values indicative of adequate model fit.

Reliability analysis demonstrated strong internal consistency for all constructs. Cronbach's alpha values for greenwashing ($\alpha = 0.882$), green values ($\alpha = 0.924$), and P-O fit ($\alpha = 0.788$) all surpassed the recommended threshold of 0.70, confirming the reliability of the measurement scales.

Descriptive statistics presented in Table 5 complement these findings, revealing high levels of green values (mean > 4.0), moderate levels of P-O fit (mean \approx 3.8), and high perceptions of greenwashing (mean > 4.0). Significant correlations among the primary variables ($p < 0.01$) align with theoretical expectations, offering preliminary insights into the proposed relationships and establishing a robust foundation for subsequent structural model testing. For the control variables, neither company size showed significant correlations with any of the primary variables ($p > 0.1$), indicating no discernible influence on the constructs under study.

4.2 | Direct and Mediating Effects

To test the proposed research framework, including both direct and indirect effects, the PROCESS macro (Model 4) was employed using ordinary least squares (OLS) regression (Hayes 2017). The analysis provides comprehensive insights into the hypothesized relationships and the mediating role of P-O fit.

H1 proposed a direct and positive relationship between employees' green values and their perceptions of greenwashing in CSR-oriented companies. The results confirm this hypothesis, indicating a significant positive effect ($\beta = 0.247$, $p < 0.01$). These findings imply that individuals with stronger green values are more sensitive to organizational inconsistencies, making them more likely to detect and perceive instances of greenwashing.

H2 examined the direct relationship between employees' green values and P-O fit. The analysis revealed a significant positive relationship ($\beta = 0.451$, $p < 0.01$), suggesting that individuals with strong green values are more inclined to perceive greater alignment with organizations that espouse similar sustainability beliefs.

TABLE 6 | Direct and mediation analysis using PROCESS Model #4.

Model	Effect (β)	SE	<i>t</i>	LL 95% CI	UL 95% CI
H1: Green values → Greenwashing	0.247	0.058	2.406*	0.002	0.232
H2: Green values → P-O fit	0.451	0.042	10.738*	0.369	0.533
H3: P-O fit → Greenwashing	0.304	0.049	6.204*	0.207	0.401
Total effect	0.117	0.063	3.923*	0.123	0.371
H4: Green values → P-O fit → Greenwashing (Mediation)	0.129	0.031	8.253*	0.074	0.195
Industry	-0.041	0.152	0.726	-0.316	-0.273
Company size	-0.022	0.143	0.633	-0.288	-0.212

* $p < 0.01$, Bootstrap sample size = 5000.

H3 assessed the effect of P-O fit on employees' perceptions of greenwashing. The results confirm a significant positive relationship ($\beta = 0.304$, $p < 0.01$), suggesting that a stronger P-O fit heightens employees' perceptions of greenwashing. This relationship highlights the role of value congruence in shaping employee attitudes toward organizational sustainability claims.

H4 proposed that P-O fit mediates the relationship between employees' green values and their perceptions of greenwashing in CSR-oriented companies. The mediation analysis, summarized in Table 6, provides robust evidence for this hypothesis. The total effect was significant ($\beta = 0.247$, $SE = 0.063$, $t = 3.923$, $p < 0.01$) with a 95% confidence interval (CI) of 0.1233–0.3714. The direct effect also reached significance ($\beta = 0.117$, $SE = 0.058$, $t = 2.406$, $p < 0.01$), with a 95% CI ranging from 0.0027 to 0.2323. The indirect (mediating) effect was significant as well ($\beta = 0.129$, $SE = 0.031$, $t = 8.253$, $p < 0.01$), with a 95% CI of 0.0743–0.1952, indicating partial mediation. These results, derived from a bootstrap sample of 5000 iterations, substantiate the mediating role of P-O fit and provide support for H4.

Finally, an analysis of the control variables revealed no significant effects of industry or company size on the relationships examined in the model ($p > 0.1$). This finding indicates that the hypothesized relationships hold independently of these contextual factors.

4.3 | Results of Qualitative Analysis

This qualitative phase of the analysis focuses on two key dimensions: First, an exploration of employee-oriented activities disclosed in SRs, and second, an examination of greenwashing practices as perceived by employees, drawing on survey data. The analysis pays special attention to the sins of ambiguity and the absence of proof, as these are particularly salient in the context of CSR claims.

The findings are presented in two stages. Initially, the results from the exploratory content analysis of employee-related sections in SRs are outlined, highlighting the thematic patterns and inconsistencies in sustainability disclosures. Subsequently, these findings are contextualized against employee feedback to identify overlaps and discrepancies, providing a detailed

understanding of how greenwashing manifests within CSR-oriented organizations.

4.3.1 | Employee-Oriented SR Activities in Sample Companies

The SRs analyzed provide qualitative insights into the employee-oriented activities undertaken by the sample companies. These activities reflect corporate commitments to environmental and social sustainability while fostering employee engagement and satisfaction. Recurring themes include gender equality, corporate volunteering, and employee training programs aimed at raising awareness of sustainability issues.

Arçelik reported significant efforts to involve employees in sustainability initiatives, stating, “A total of 14 activities with *Arçelik* volunteers. We organized a 24-hour plogging activity with *Arçelik* employees from 50 different countries of the world to raise awareness for sustainable living.” This demonstrates the company's emphasis on fostering global collaboration among its workforce to promote environmental awareness.

Brisa highlighted its engagement through Bridgestone's global B-Olympic internal communication program. The company stated, “Employees' steps turned into donations. We delivered the collected donations to the Life Without Cancer Association.” This initiative effectively combined employee well-being with social responsibility by encouraging physical activity while contributing to a charitable cause.

Anadolu Efes described its diverse volunteering initiatives, emphasizing environmental stewardship. The company reported, “In our Turkey operation, we organized many different volunteering activities with a total of 285 employees, 337 min per person. Büyükada Coastal Cleanup, Eymir Lake Environmental Cleanup, Muğla Tree Planting.” These activities underline the company's focus on mobilizing employees for hands-on environmental contributions.

Coca-Cola İçecek (CCI) demonstrated its commitment to gender equality and professional development through its Volunteering Programme. According to its SR, “CCI carries out different projects in the field of gender equality with over 1500 volunteers. CCI has established channels where women employees

are represented through the Women Employee Platforms established in 11 countries where it operates. In these platforms, CCI's female employees come together for strong professional networking and various activities related to leadership skills." This highlights the organization's focus on fostering inclusivity and empowering its female workforce.

The qualitative findings indicate that companies undertaking such employee-focused sustainability initiatives tend to foster high levels of employee satisfaction and loyalty. These activities suggest a strong alignment between organizational practices and employee values, reinforcing employees' trust in their employers. This alignment likely enhances perceptions of organizational authenticity and reduces the likelihood of employees perceiving the organization's sustainability claims as greenwashing.

4.3.2 | The Sin of No Proof

The "sin of no proof" refers to the presence of environmental claims that lack substantiating evidence or reliable documentation (Cresmer 2022). This shortcoming undermines the credibility of CSR efforts and raises concerns about transparency and accountability.

While nearly all companies analyzed had sustainability reports (SRs), notable exceptions were observed. For instance, *Esenboğa Elektrik* and *Kervan Gıda*, despite being listed on the BIST SI, did not provide publicly available SRs. Although these companies include sustainability-related statements on their official websites, the absence of comprehensive SRs detailing CSR activities, including those related to employees, constitutes a significant gap in transparency. Such omissions, particularly for companies listed on a sustainability index, could be classified as a "sin of omission," further eroding stakeholder trust.

Another example is *Margün Energy*, which failed to conduct employee satisfaction or engagement surveys. Without such surveys, the company lacks empirical evidence to support its claims about employee-oriented sustainability initiatives. This absence of documented feedback from employees limits the ability to assess the alignment between organizational practices and employee perceptions, further contributing to the sin of no proof.

These findings emphasize the importance of credible and transparent reporting practices. Companies that fail to provide robust evidence of their sustainability claims risk being perceived as engaging in greenwashing, ultimately undermining the integrity of their CSR efforts.

4.3.3 | The Sin of Ambiguity

The "sin of ambiguity" refers to general statements in sustainability reporting that are vague, open to misinterpretation, or insufficiently defined, thereby creating uncertainty about the authenticity of the claims (Cresmer 2022). This analysis revealed varying degrees of ambiguity in how companies report on employee satisfaction and loyalty surveys.

While most companies with SRs indicated that they conduct employee satisfaction and loyalty surveys, a significant number failed to provide the specific results of these surveys. Companies such as Bizim, Coca-Cola, Ereğli Demir Çelik, İskenderun Demir Çelik, Karsan, Tofaş, Türk Traktör, and Galata Wind referenced the existence of these surveys but did not disclose their findings. Although the omission of detailed results does not necessarily constitute a deliberate effort to mislead, it limits the transparency of reporting and leaves stakeholders uncertain about the actual outcomes of these surveys.

In contrast, *Otokar* and *Vestel* did not directly report survey results but made general statements implying positive trends, such as increases in employee satisfaction or loyalty. Similarly, *Zorlu Enerji* did not share current survey results, citing its biennial survey schedule as the reason. While such explanations provide some context, they still fall short of offering clear and comprehensive data, which could enhance credibility and stakeholder trust.

Brisa exemplified a more explicit acknowledgment of gaps in reporting, stating, "No satisfaction survey was conducted in 2020 and 2022." While this admission avoids ambiguity, it highlights a lack of consistent monitoring of employee satisfaction, which is crucial for evaluating the alignment between corporate practices and employee expectations.

Among the analyzed companies, *BİM* stood out for its transparent and detailed reporting. Unlike others, BİM disclosed both employee satisfaction and dissatisfaction metrics, demonstrating a commitment to transparency. For instance, the company reported 12 complaints related to wage dissatisfaction and 45 complaints concerning managerial attitudes and behaviors. Furthermore, BİM explicitly stated:

The non-compliance notifications received on the Ethics Line in 2022 are shared below, and there were no notifications received on the Ethics Line regarding corruption, bribery, discrimination, harassment, customer personal data, conflicts of interest, and money laundering.

This level of detail reflects a departure from the sin of ambiguity, as it provides stakeholders with a balanced and transparent account of employee-related issues.

These findings highlight the critical importance of clear and comprehensive reporting in avoiding the sin of ambiguity. Companies that fail to provide sufficient detail or rely on vague statements risk undermining the credibility of their sustainability claims and eroding stakeholder trust.

By presenting specific examples, Table 7 illustrates various greenwashing practices, including ambiguous claims and a lack of transparent reporting or supporting evidence, thereby enriching the interpretation of the quantitative results and clarifying the interplay between corporate disclosures and employee perceptions.

TABLE 7 | Illustrative examples of greenwashing strategies identified in SRs.^a

Greenwashing strategies	Example	Reference company
The sin of no proof	<i>Lacks employee satisfaction or engagement surveys, providing no empirical evidence for its employee-oriented sustainability claims</i>	Margün Energy
The sin of ambiguity	<i>While reporting transparency is notable, the absence of clear action plans in response to employee complaints and ethics violations creates uncertainty</i>	BİM
The sign of irrelevance	<i>Highlights its energy-efficient home appliances as a sustainability achievement, yet fails to address the environmental impact of its supply chain and production processes</i>	Arçelik
The sign of lying	<i>Claims a significant reduction in carbon emissions, yet fails to provide verifiable third-party audits or detailed breakdowns of its emission calculations</i>	Enerjisa
Green imagery	<i>Frequently uses green imagery in its sustainability reports and marketing materials, yet provides limited concrete data on its actual environmental impact</i>	Aksa Enerji

^aThe greenwashing strategies presented here are identified through content analysis of publicly available SRs, integrated ARs, and corporate disclosures. These examples illustrate common practices that reflect varying degrees of ambiguity, omission, or unsupported sustainability claims.

5 | Discussion and Implications

5.1 | Discussion of Findings

This study provides a comprehensive understanding of the relationships among employees' green values, P-O fit, and perceptions of greenwashing, offering practical insights into how sustainability practices shape employee perceptions within organizations. The quantitative findings highlight the heightened sensitivity of employees with strong green values to discrepancies between organizational sustainability claims and actual practices. These employees critically assess organizational behavior through the lens of transparency and integrity, aligning with implicit expectations fostered by organizational commitments. When these expectations are fulfilled, employees develop trust and positive engagement. Conversely, greenwashing practices erode trust, leading to skepticism and disengagement (Delmas and Burbano 2011; Griep et al. 2016). This demonstrates the profound influence of individual values on how employees interpret and respond to sustainability initiatives.

P-O fit emerges as a key factor that not only fosters alignment but also sharpens employee scrutiny. Employees who perceive a strong alignment between their values and organizational culture are more likely to identify inconsistencies in sustainability claims. This heightened awareness underlines the dual nature of P-O fit—it serves as a facilitator of trust while also intensifying critical evaluation of perceived breaches in organizational integrity (Baruch and Rousseau 2019; Kristof-Brown et al. 2005; Nazir and Islam 2020).

The mediating role of P-O fit highlights its function as a bridge between employee values and perceptions of organizational practices. When employees experience alignment, they develop higher expectations for transparency and accountability. Unmet expectations, however, result in heightened perceptions of insincerity in sustainability efforts (Kutaula et al. 2020; Li

et al. 2022). This interplay emphasizes the critical need for organizations to align their claims with authentic practices to maintain credibility.

Qualitative findings complement the quantitative results, shedding light on how SR practices influence employee perceptions. Transparent SRs serve as evidence of an organization's commitment to sustainability, enhancing employee trust and signaling accountability (Ebinger et al. 2006). For instance, companies that include actionable metrics such as employee satisfaction scores are better positioned to mitigate skepticism (Adams and McNicholas 2007). Conversely, ambiguous or incomplete SR practices—such as failing to disclose survey results—diminish organizational credibility and amplify perceptions of greenwashing (Howel 2023; Omondi 2022).

Transparency in reporting, as exemplified by BİM, illustrates how openness in disclosing both successes and challenges strengthens employee trust. BİM's inclusion of dissatisfaction metrics alongside satisfaction data demonstrates a commitment to fairness and collaboration, especially in sectors with high environmental scrutiny (Ozsozgun Caliskan et al. 2021). Such practices play a pivotal role in fostering employee confidence in the integrity of the organization.

Moreover, active employee participation in sustainability initiatives enhances perceptions of alignment and trust. By engaging employees in CSR activities and acknowledging their contributions in sustainability narratives, organizations can cultivate a sense of belonging and purpose among their workforce (CCL 2021; Nazir and Islam 2020). This participatory approach not only reduces skepticism but also reinforces P-O fit, ultimately enhancing organizational credibility in the eyes of employees.

The findings highlight that fostering trust and mitigating perceptions of greenwashing require organizations to prioritize transparency, genuine sustainability practices, and active

employee engagement as integral components of their corporate strategy.

5.2 | Theoretical Contributions

This study makes significant theoretical contributions by advancing the understanding of greenwashing through an employee-centric lens, addressing gaps in the literature on organizational sustainability and internal stakeholder dynamics.

First, this study addresses a critical gap in the literature, which has predominantly focused on external stakeholders, such as consumers, while neglecting the role of employees (Li et al. 2022; Miao et al. 2023; Robertson et al. 2023; Tahir et al. 2020). As internal stakeholders, employees possess unique insights into organizational practices and are well positioned to detect inconsistencies between sustainability claims and actions. The findings reveal that employees with strong green values are particularly skilled at identifying greenwashing, enriching the understanding of how values shape perceptions of organizational integrity and authenticity.

Second, the methodological contribution of integrating quantitative and qualitative analyses enhances the study's robustness and theoretical relevance. The quantitative component explores the relationships among green values, P-O fit, and perceptions of greenwashing, while the qualitative analysis highlights how SR practices influence employee evaluations. By bridging these approaches, the study provides a holistic understanding of greenwashing dynamics, addressing limitations in previous research predominantly centered on consumer responses, such as skepticism and diminished purchase intentions (Laufer 2003; Nyilasy et al. 2014; Yiridoe et al. 2005). By incorporating employee perspectives, the study uncovers the interplay between organizational transparency and internal stakeholder trust.

Third, this study advances psychological contract theory by extending its application to sustainability contexts. As noted earlier, psychological contract theory posits that employees develop implicit expectations regarding their organization's adherence to shared values (Rousseau 1989). This study demonstrates that fulfilling these expectations through authentic CSR initiatives fosters trust and positive organizational perceptions. Conversely, perceived greenwashing constitutes a breach of the psychological contract, resulting in cynicism and disengagement (Baruch and Rousseau 2019; Griep et al. 2016). These findings align with prior research linking psychological contract fulfillment to enhanced trust and engagement (Coyle-Shapiro and Kessler 2000; El Akremi et al. 2011). The study also emphasizes that breaches in the psychological contract in the context of greenwashing can have particularly profound effects, highlighting the unique challenges posed by sustainability claims.

Moreover, the study identifies P-O fit as both a facilitator of trust and a mechanism for critical evaluation. While alignment strengthens trust and engagement, it also heightens employee awareness of inconsistencies, amplifying perceptions of greenwashing when organizational claims lack authenticity. This

dual-edged function enriches theoretical discussions on value congruence and organizational authenticity by illustrating how heightened alignment can simultaneously foster commitment and increase scrutiny.

Finally, the qualitative findings illuminate the critical influence of SR practices in shaping employees' perceptions of greenwashing. Transparent SRs enhance organizational credibility by demonstrating accountability and alignment with employee values (Adams and McNicholas 2007; Ebinger et al. 2006). Conversely, sins of omission and ambiguity in reporting practices heighten skepticism, undermining trust among employees (Howel 2023; Omondi 2022). By linking SR practices to psychological contract theory, the study highlights how transparency and accountability can mitigate negative perceptions and reinforce trust. Furthermore, the inclusion of both positive and negative employee feedback, as exemplified by BIM's reporting practices, illustrates the practical application of these theoretical insights, offering organizations a pathway to enhance credibility.

5.3 | Managerial and Policy Implications

This study highlights essential managerial and policy implications for tackling the widespread issue of greenwashing, a practice that undermines organizational credibility, employee trust, and broader societal confidence in sustainability initiatives. From an organizational perspective, greenwashing can erode reputation, diminish stakeholder trust, and adversely impact financial performance. For employees, the recognition of greenwashing practices may lead to disillusionment, reduced engagement, and even resignation. Therefore, proactive measures are essential to mitigate these risks and foster a culture of transparency and accountability.

To begin with, organizations must recognize the crucial role of employee trust in maintaining robust psychological contracts. The psychological contract, representing the unwritten expectations between employers and employees, is built on principles of trust and fairness. Greenwashing directly undermines this trust by revealing discrepancies between an organization's claims about its environmental practices and its actual behavior. Such breaches not only damage the employment relationship but also reduce employee commitment and productivity. Managers should ensure alignment between organizational claims and practices, thereby safeguarding the psychological contract and fostering a positive work environment.

Raising awareness of greenwashing among stakeholders, including employees, customers, and regulators, is vital for addressing this issue. Governments and non-governmental organizations can play a crucial role in this process by promoting educational campaigns and encouraging transparent corporate reporting practices. Awareness efforts can empower stakeholders to critically evaluate sustainability claims, identify misleading practices, and hold organizations accountable.

Social media platforms also offer a powerful mechanism for combating greenwashing. As Lyon and Montgomery (2013) suggest, social media enables external stakeholders to spotlight instances

of greenwashing, potentially reducing the prevalence of such practices. In Turkey, where greenwashing awareness is still developing, leveraging social media can accelerate public understanding of this concept. Social media campaigns and advocacy efforts can amplify stakeholder voices, drawing attention to misleading practices and encouraging organizational accountability.

Regulatory measures also have a critical role to play in deterring greenwashing. When companies that engage in greenwashing are recognized by employees and society, they are more likely to face reputational risks and regulatory scrutiny. Governments can strengthen corporate accountability by imposing stringent sanctions on organizations found guilty of greenwashing. Such measures not only deter unethical practices but also incentivize companies to adopt genuine sustainability efforts. Policies that promote rigorous reporting standards and mandatory disclosure of environmental data can further enhance transparency, aligning corporate practices with stakeholder expectations.

In sum, addressing greenwashing requires a multi-faceted approach that combines organizational integrity, stakeholder awareness, social media advocacy, and regulatory oversight. By prioritizing transparency and aligning sustainability practices with stakeholder values, organizations can build credibility, enhance employee trust, and contribute to broader societal efforts toward authentic sustainability.

5.4 | Limitations and Future Research

While this study provides valuable insights into the dynamics of green values, P-O fit, and perceptions of greenwashing, certain limitations constrain its scope and suggest promising directions for future research.

First, the study focuses on companies listed in the BIST SI, with a sample drawn primarily from resource-intensive industries. While this emphasis allows for an in-depth understanding of greenwashing perceptions in high-impact sectors, it limits the generalizability of findings to less resource-intensive or service-oriented sectors. Future research could explore industries with varying levels of environmental scrutiny or differing approaches to sustainability, providing a more comprehensive understanding of how industry context shapes perceptions of greenwashing. Additionally, the influence of national regulatory environments on employee perceptions warrants investigation, as differing levels of environmental regulation may moderate the relationship between green values, P-O fit, and perceptions of greenwashing.

Second, other contextual factors, such as organizational transparency, cultural norms, or leadership commitment to sustainability, may play a more critical role in shaping perceptions of greenwashing. Future studies could explore how these factors influence greenwashing perceptions, potentially serving as moderators or antecedents. For instance, investigating the role of leadership authenticity in driving or mitigating greenwashing perceptions could yield valuable insights for both theory and practice.

Third, this study focuses on P-O fit as a mediator in the relationship between green values and perceptions of greenwashing. While this provides important insights, future research could

investigate additional mediating mechanisms or alternative pathways. For instance, psychological safety, organizational justice, or perceived organizational support could offer complementary perspectives on how employees evaluate greenwashing practices. These variables may help explain how employees process organizational inconsistencies and how they react to breaches in organizational commitments.

Fourth, the cross-sectional nature of this study limits its ability to capture temporal dynamics in greenwashing perceptions. Employee evaluations of sustainability practices may evolve over time, influenced by changes in organizational behavior, external pressures, or regulatory developments. Longitudinal research could track these shifts, offering deeper insights into how perceptions of greenwashing are formed, maintained, or mitigated. Such research could also explore the causal effects of specific organizational actions, such as enhanced transparency or stakeholder engagement, on employee trust and alignment.

Finally, green human resource management (GHRM) practices present a promising avenue for future research. GHRM integrates sustainability into HR policies and practices, influencing employee attitudes and behaviors (Guillot-Soulez et al. 2022). Investigating how GHRM interacts with green values, P-O fit, and organizational culture could provide valuable insights into mitigating perceptions of greenwashing. Additionally, research could explore how GHRM practices serve as moderators, shaping the strength and direction of relationships between organizational sustainability practices and employee perceptions.

Data Availability Statement

Data supporting the findings of this study are available from the corresponding author (upon reasonable request).

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Appendix A

Measurement of the study's constructs.

Construct/items	Source
Greenwashing	Chen and Chang (2013); Leonidou and Skarmneas (2017)
1. Most companies mislead with words about the environmental features of their products.	
2. Most companies mislead with visuals or graphics about the environmental features of their products.	
3. Most companies provide vague or seemingly un-provable environmental claims for their products.	
4. Most companies overstate or exaggerate the environmental features of their products.	
5. Most companies leave out or hide important information about the real environmental features of their products.	
Green values	Islam et al. (2020); Steg et al. (2005)
1. I feel a personal obligation to do whatever I can to prevent environmental degradation.	
2. I feel normally obliged to save environment from degradation, regardless of what others do.	
3. I feel guilty when I contribute to environmental degradation.	
4. I feel normally obliged to protect environment instead of degradation.	
5. People like me should do whatever they can to protect environment from degradation.	
6. I would prefer to buy eco-friendly appliances.	
Person-organization fit	Netemeyer et al. (1997); Valentine et al. (2002)
1. I feel that my personal values are a good fit with this organization.	
2. This organization has the same values as I do with regard to concern for others.	
3. This organization has the same values as I do with regard to honesty.	
4. This organization has the same values as I do with regard to fairness.	