

Article

Impact of the European Green Deal on Business Operations—Preliminary Benchmarking

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Abstract: Sustainable development is present in almost every aspect of today's life. The European Green Deal is characterized by a holistic approach that covers both energy sectors and other spillovers for European Union countries. Implementing the European Green Deal requires many different activities in three main areas. In the countries of the European Union, policies are being implemented to reduce the negative impact of economic activity on the natural environment, because it also affects human health and may even threaten the vitality of some populations. In this article, the research conducted was aimed at identifying actions taken by businesses in order to implement the guidelines of the European Green Deal and the factors hindering and motivating the implementation of eco-changes. It is a program that should be implemented in countries and visible in the activities of enterprises. However, what is its real impact on the pro-ecological and pro-social activities of enterprises? Answers to the listed questions were obtained on the basis of the opinion of an international group of professionals. The study is international, and is a comparative analysis. Operational activities undertaken by businesses in order to implement the guidelines of the European Green Deal and of environmental protection, as well as factors hindering and motivating the implementation of environmental changes, were identified and then verified in the study.

Keywords: green deal; sustainable development goals; sustainable management; sustainable entrepreneurship; sustainable development



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1. Introduction

Environmental degradation has a significant detrimental impact on human life [1–3]. Both environmental degradation and climate change pose a threat to Europe and the world. That is exactly why the European Union has developed a new strategy aligned with the UN 2030 Agenda and the Sustainable Development Goals, called the European Green Deal (EGD). Its goal is obtaining and changing such factors of life as: cleaner air, water and soil, healthier food and improved health for present and future generations. This means that the European Green Deal is to be implemented through adjustment activities with a clear benefit for social aspects and fairer development of European Union countries. The assumptions of the European Green Deal assume the implementation of a number of actions to transform Europe into a modern, resource-efficient and competitive economy, characterized by the following: (1) zero net greenhouse gas emissions in 2050, (2) decoupling economic growth from resource consumption, and (3) an equal standard of living in all regions. However, what are the real actions of enterprises towards the achievement of the set goals of the European Green Deal? What activities at the operational level allow for convergence with the objectives of the EGD?

The research conducted and the work presented are aimed at identifying actions taken by businesses in order to implement the guidelines of the European Green Deal and the factors hindering and motivating the implementation of changes. The research goal indicated in the work requires answers to the following research questions:

- Q1. What operational activities can be identified that are undertaken by economic organizations in order to implement the guidelines of the European Green Deal and environmental protection?
- Q2. What factors can be identified that hinder and motivate the implementation of environmental changes when applying the guidelines of the European Green Deal and environmental protection?

Answers to the listed questions were obtained on the basis of the opinions of an international group of professionals from the following European countries: Poland, Germany, Italy and the Netherlands.

The rest of the article is organized as follows: Part 1 discusses the context of the research. Part 2 presents the conceptual framework of the research conducted. Part 3 discusses the results of the study. The further part of the paper focuses on the discussion and summary, in which further research directions are defined.

2. The European Green Deal

Climate change is one of the biggest problems of our times [4,5]. The European Commission, led by Ursula von der Leyne, in the European Communication to the European Parliament, the European Council, the Council, the Economic and Social Committee and the Committee of the Regions (11 December 2019) presented a development strategy called the European Green Deal (EGD). Its goal is to transform the European Union into a climate-neutral area where a modern, resource-efficient and competitive economy is to function [6–9]. The transition aims to significantly eliminate an amount of materials from value chains and production processes [10].

The main goal of the European Green Deal is to achieve net zero greenhouse gas emissions in countries of the European Union by 2050, to decouple economic growth from the resources used, and to create an economy in which no social entity or region will be omitted. This concept also assumes the implementation of a circular economy strategy, the main assumption of which is to maintain the value of capital in economic circulation, taking into account social and environmental externalities in the economic calculation [11].

With the EGD strategy, the European Union wants to improve the general well-being and health of the population, as well as the condition of future generations. Actions taken under the Green Deal cover areas such as climate, energy, agriculture, industry, environment and oceans, transport, finance and regional development, and research and innovation. The benefits of implementing this plan include fresh air, cleaner water, cleaner energy and the latest green technological innovations, recyclable and reusable products, resilient and globally competitive industry and much more [12].

In order to achieve the goals of the European Green Deal, the European Commission emphasizes the importance of the following: (1) implementing a circular economy, (2) pricing of carbon emissions for all sectors of the economy by strengthening the Emissions Trading System (ETS), (3) increasing emission prices for sectors not covered by the ETS, (4) transforming the food system to be more healthy, fair and environmentally friendly (Farm to Fork Strategy), (5) reducing greenhouse gas emissions in the transport sector, and above all, (6) eliminating air, water and soil pollution [6].

The European Commission attaches great importance to sustainable development, which is why it makes sure that its goals are taken into account in public, corporate and individual decisions in all sectors, including agriculture, fisheries, trade, industry, energy, climate and economic policy. Therefore, it also emphasizes that the European Green Deal is an integral part of the Commission's strategy aimed at implementing the 2030 Agenda and the Sustainable Development Goals.

The European Green Deal is also in line with the Sustainable Development Goals. Sustainable development focuses on conscious, responsible individual and social life along with the development of the social and natural environment, while maintaining ecological limitations and social expectations [13]. It indicates and outlines the directions of activities to improve the living conditions of humanity which do not contribute to the degradation

of the natural environment. Sustainable development emphasizes and indicates that the use of resources, investments, technological progress and changes in institutions should remain in harmony and correspond to current, but, above all, future human needs and aspirations [14,15]. It emphasizes the use of renewable natural resources at a rate of consumption not exceeding the rate of their natural reconstruction, the appropriate and prudent use of non-renewable resources so that they survive until their substitutes are invented, and the minimization of human impact on the natural environment in order to maintain the integrity of the system.

Both the EGD and sustainable development emphasize the high priority of the environmental aspect in the modernization and development of industry, production processes and technologies. They pay attention to the use of renewable energy and more efficient use of non-renewable energy [16]. Both of these concepts aim to restore the integrity of the ecosystem and ensure a safe and peaceful life for the next generations. Their goals complement each other, creating a coherent whole of rules and consequences, the observance of which is beneficial for the protection of the planet and human health and well-being. In addition, they are a way to encourage companies to introduce changes in their strategies, management and operations that, in addition to growth and profit maximization, will emphasize environmental, social and economic performance.

In all functions of enterprise management (planning, organizing, motivating, controlling), an environmental element can be woven, contributing to environmental protection (Figure 1). Over the years, various tools and techniques of action have been developed that support the environmental management of the company, and thus contribute to the implementation of the idea of sustainable development and the European Green Deal. One of the measures favoring environmental management is ecological or sustainable entrepreneurship. Schaltegger and Wagner [17] define sustainable entrepreneurship as a business approach in which businesses engage in sustainable business practices to achieve efficiency and competitiveness by balancing the impacts of their environmental, business and social activities. Various business strategies are used in sustainable entrepreneurship, including product stewardship, clean technology, pollution prevention and developing a sustainability vision. These strategies are driven by multiple factors, such as alleviating poverty, facilitating the fair distribution of resources, increasing transparency and reducing waste and footprint [18,19].

An environmental management tool is also ecological controlling, which takes into account all management processes, from defining goals, planning, operationalization, implementation, and monitoring and verification of changes introduced in the sphere of environmental protection and the use of resources. This environmental management tool also performs the function of evaluating the effects of the company's environmental activities [20,21]. Moreover, companies that want to improve their environmental activities and reduce their negative impact on the environment have at their disposal the international standard 14001 series and the EU environmental certification system EMAS. The relationship between the EMS and the corporate organizational structure is evident. The goal of EMS adoption is to help organizations in improving their environmental performances, complying with laws and managing major environmental risks, liabilities, and impacts, which should be identified and minimized [22].

Solving problems within the concept of sustainable development is carried out by ecological entrepreneurs whose activity in the economic sector has a positive impact on the social climate and the environment. The business environment should prevent environmental problems, implement initiatives aimed at increasing responsibility for the environment and contribute to the development and dissemination of environmentally safe technologies [23]. León-Bravo et al. [24] identified several elements that influence the adoption of sustainable practices, including compliance with the principles of sustainable development, promotion of financing opportunities, the need for a good reputation among customers, technology transfer, protection of natural resources, and the exchange of information and experts between entities involved in the food production process.

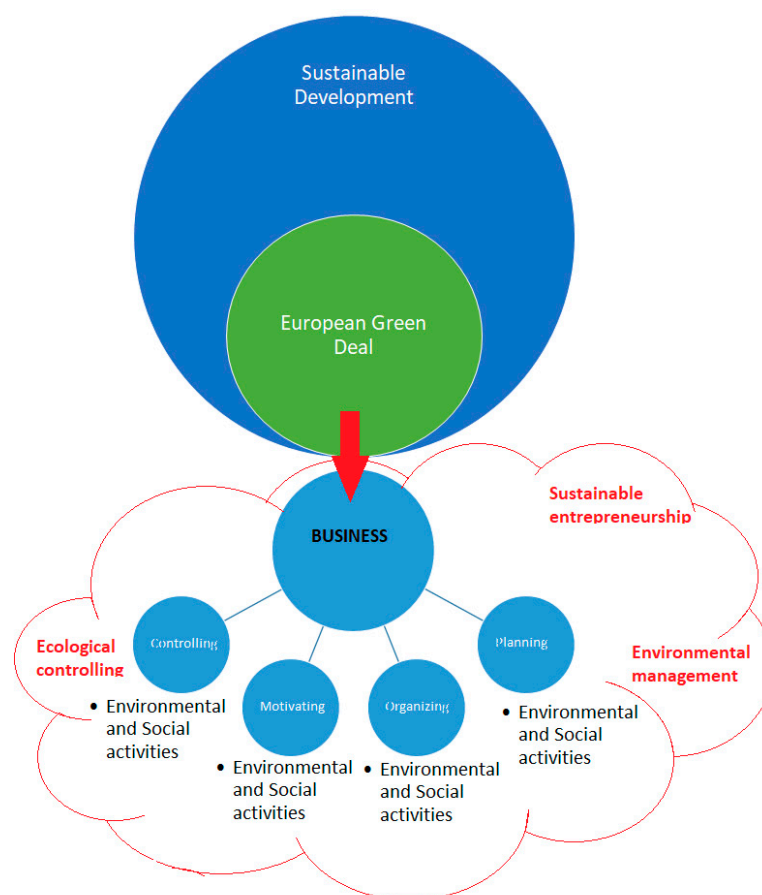


Figure 1. The relationships between EDG/SDGs and business. Source: own study.

Enterprises should strive to eliminate environmental losses; this will be possible when environmental management concepts are long-term innovations, not just fleeting flashes of commitment to environmental protection. Businesses have a responsibility to prevent, reduce and minimize environmental damage to water, soil and air, and solve waste, pollution and resource consumption problems. Only thanks to this, humanity has a chance to survive and prevent the tragic consequences of the upcoming climate change.

3. Data and Methods

3.1. Research Methodology

The subject of the study is the assessment of activities undertaken by enterprises that are to contribute to the implementation of the objectives of the European Green Deal and sustainable development, and thus to the protection of the natural environment. The study also showcases the attitudes of the surveyed entities towards issues related to ecology and environmental protection, and tests their knowledge of the EGD and sustainable development.

This article is an extension of the research conducted for the purposes of the diploma thesis, the aim of which was to examine the impact of the European Green Deal on company management. Moreover, in this article, the responses of 20 selected practitioners representing companies from four different European countries—Poland, Germany, the Netherlands and Italy—were analyzed in more depth.

The choice of countries was dictated by the assumption that, due to the fact that the societies of the selected countries have been shaped according to socio-historical relations, their behavior and approaches to certain issues may be different, and cultural differences may be substantial. The Netherlands and Germany are Protestant countries where, after the reformation period, the work ethic was brought to the fore, and Protestantism itself popularized the model of a man who is rational, orderly, conscientious and productive.

Furthermore, human energy was directed to production, thus contributing to the development of capitalism. Italy and Poland are Catholic countries where the work ethic is less emphasized [25], and they are additionally overwhelmed by Catholic values instilled over the years, which do not keep up with current economic, social and climate changes. However, these countries, regardless of differences in views and culture, have been taking minor and major measures for years to stop the degradation of the natural environment.

The study was preceded by an analysis of the literature, as a result of which the direction of research was indicated and the range of questions addressed to practitioners was determined (Figure 2).

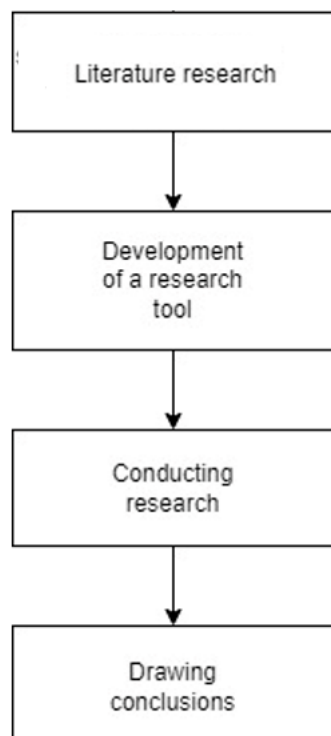


Figure 2. Survey methodology. Source: own study.

The study for the purposes of the publication was conducted using a research tool; that is, a questionnaire. For the purpose of the work, a questionnaire was developed using the Google Forms web application. The survey was prepared in both Polish and English.

The survey was divided into five sections. In the first section, practitioners were asked to define their attitudes towards environmental protection. The second section of the survey dealt with questions on the European Green Deal and the concept of sustainable development. The last three sections referred to the measures that enterprises undertake to contribute to environmental protection, divided into environmental, economic and social aspects of these measures. The survey questionnaire used both open questions (3), closed YES/NO/I DON'T KNOW questions (4), and closed questions with a choice of answers (30).

3.2. Characteristics of Business Professionals and Enterprises

Practitioners—professionals—experts took part in the study. Professionals are people with many years of work experience and extensive experience. They are experts in their industries. They are also people who occupy a high position in the organizational structure of the company.

A total of 71 practitioners from different countries participated in the study. However, respondents from four European Union countries were selected for the publication. They were practitioners from Poland, Germany, Italy and the Netherlands. A total of 20 practitioners were selected, whose opinions and statements were the basis for the research results.

The selection and limitation of practitioners in the study was related to the indication of their many years of professional experience—employment at a minimum of the middle management level (minimum 6 years worked in a given position). Half of the practitioners had work experience of 6 to 10 years (Figure 3). Thanks to this, it was possible to call them business professionals with knowledge of the processes and measures undertaken in the companies employing them.

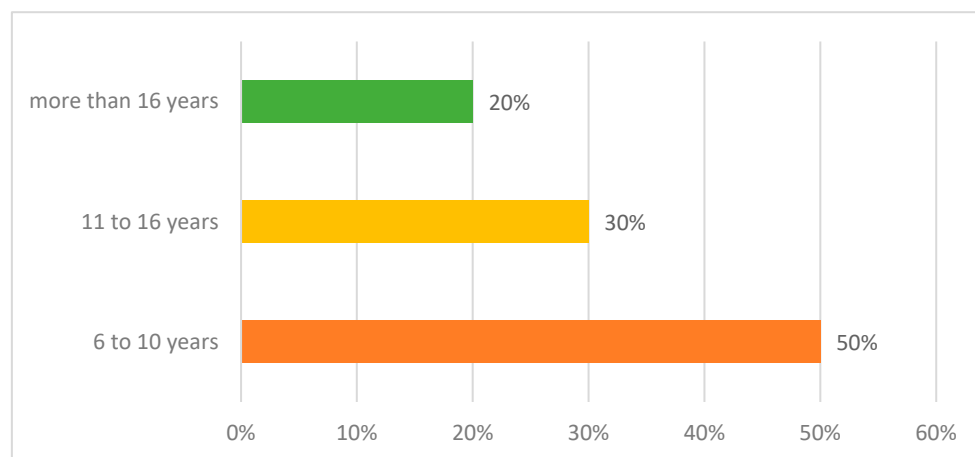


Figure 3. Work experience. Source: own study.

For the purpose of the survey, practitioners were asked to express their views on environmental protection. More than half (55%) declared that environmental protection is important to them, and for 40% of business professionals, it is a very important issue (Figure 4). For one of them, this topic is indifferent.

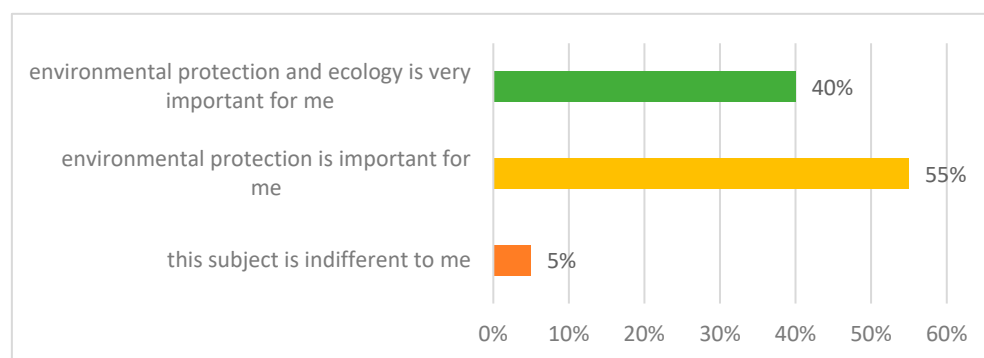


Figure 4. Respondents' attitudes to environmental protection. Source: own study.

Practitioners were also asked to indicate whether their daily activities contribute to the protection of the natural environment. Out of 20, 17 practitioners declared exercising individual, daily practices positively relating to the protection of the natural environment. This shows that environmental protection is an important topic for individual practitioners.

As mentioned before, business professionals came from four different countries. More than half of the enterprises (11) belonged to the manufacturing sector. The territorial scope of activity of half of the surveyed enterprises exceeded the borders of their own countries (Figure 5).

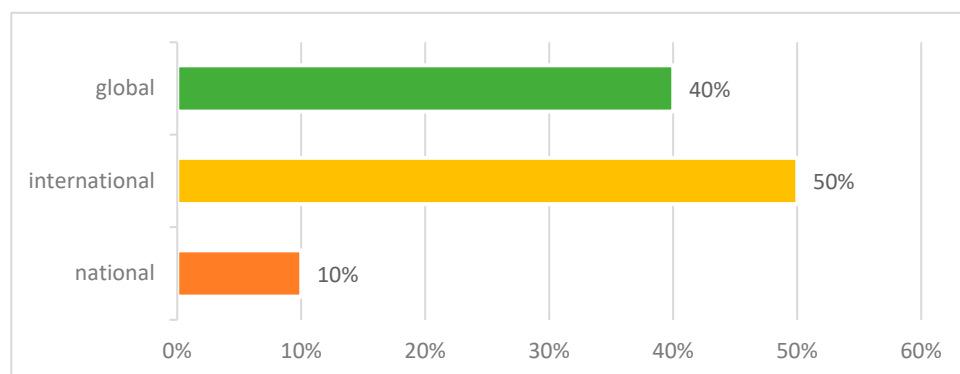


Figure 5. Respondents' attitudes towards environmental protection. Source: own study.

4. The Research Results

4.1. Awareness of Practitioners

For the purposes of the article, the knowledge of professionals about the European Green Deal was tested. The questions asked concerned basic and publicly available information. We believe that the ability to give the correct answer proves the level of knowledge and awareness of practitioners. Unfortunately, the awareness and knowledge of practitioners about the number of Sustainable Development Goals in the 2030 Agenda is low. Only 45% of practitioners answered the question correctly. Most correct answers to this question were given by practitioners from Germany and the Netherlands, and only one person from Poland (Figure 6).

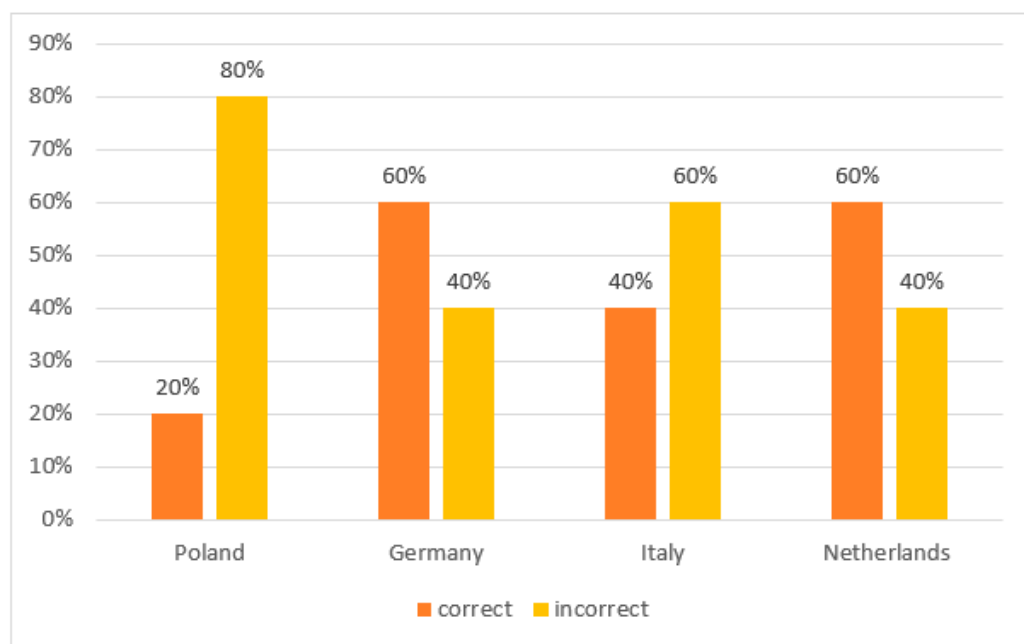


Figure 6. Knowledge of the number of Sustainable Development Goals in Agenda 2030, by country. Source: own study.

Sustainable development goals concern five areas—people, planet, prosperity, peace and partnership. In response to this question, words with a similar meaning were deliberately used in order not to suggest the correct answer to the respondents. More than half of the respondents (65%) gave the correct answer to this question, noticing the differences in the meaning of individual words in the answers. Respondents from Italy gave the most correct answers to this question (Figure 7).

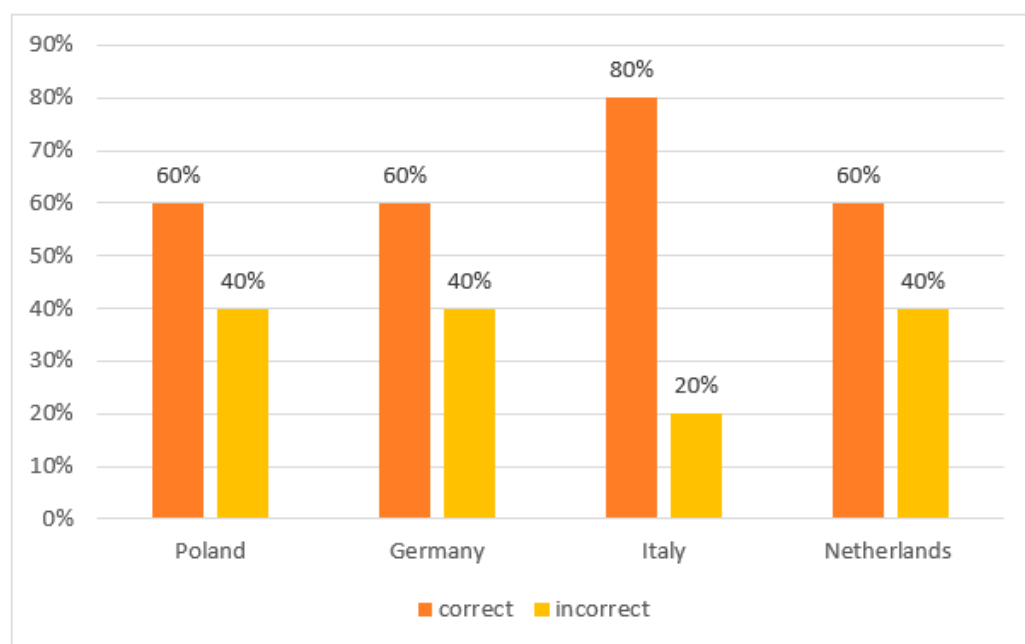


Figure 7. Knowledge of the areas of the Sustainable Development Goals, broken down by country. Source: own study.

Another question was concerned with determining the moment of achieving climate neutrality in the European Union (this question refers to the European Green Deal). Half of all practitioners marked the correct answer (year 2050). However, there were those who chose 2030 (40%). These people were probably referring to the year 2030 quoted in the previous questions, thus not distinguishing between the two strategies.

Unfortunately, practitioners also indicated other incorrect answers (25%), e.g., “The European Union is to base its economy only on non-renewable resources”, which, as we know, is a complete contradiction of the European Green Deal, one of the main goals of which is to abandon their use. Practitioners also did not distinguish between basic concepts, such as “renewable and non-renewable resources” (5%) and “EU natural capital” (50%). There is also another possibility that they had not read and understood the questions asked.

4.2. Business Activity

Professionals representing the surveyed enterprises were also asked which principles of sustainable development regarding environmental protection are observed in the surveyed enterprise (Figure 8). The principles of sustainable development were quoted from The Global Compact Yearbook 2015, and they concern human rights, labor standards, environmental protection and anti-corruption.

The principle most often chosen by professionals was the one concerning the support for the development and dissemination of environmentally friendly technologies. It is thanks to new, often groundbreaking technologies, that it is possible to implement innovative processes, products, services and solutions in enterprises, which will contribute to the development of operations and increase the profits of the enterprise, while having a positive impact on the natural environment. They often increase efficiency and manage resources, energy, materials and waste more efficiently. However, as can be observed from the responses received, each of the three cited principles is also invariably important for achieving the Sustainable Development Goals.

Respondents could select up to two rules in this question. In total, 30 rules were selected, i.e., 75% of all possible rules. With this question, it can be argued that the higher the percentage of unchecked principles, the greater the degree of compliance by enterprises with the principles of sustainable development regarding environmental protection.

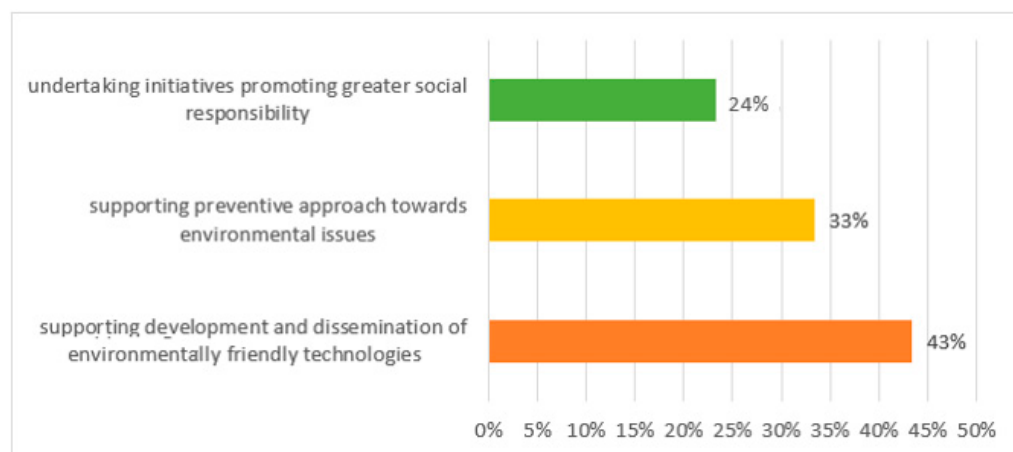


Figure 8. Environmental sustainability principles observed in the surveyed enterprises. Source: own study.

When answering the next question, practitioners could choose the measures their organizations take to achieve the goals of the European Green Deal. With regard to measures that contribute positively to the implementation of the EGD, the most common response was to reduce air, water and soil pollution (Figure 9). It is indeed the simplest and most effective way to protect the environment. The least frequently chosen measure was the use of smart power systems and alternative heat sources. In this question, practitioners could mark up to four actions. In fact, they ticked off 80% of all of them. This result can be considered satisfactory, due to the fact that a relatively large number of awarded activities means a better prognosis for the natural environment, as well as a greater involvement of enterprises in climate action.

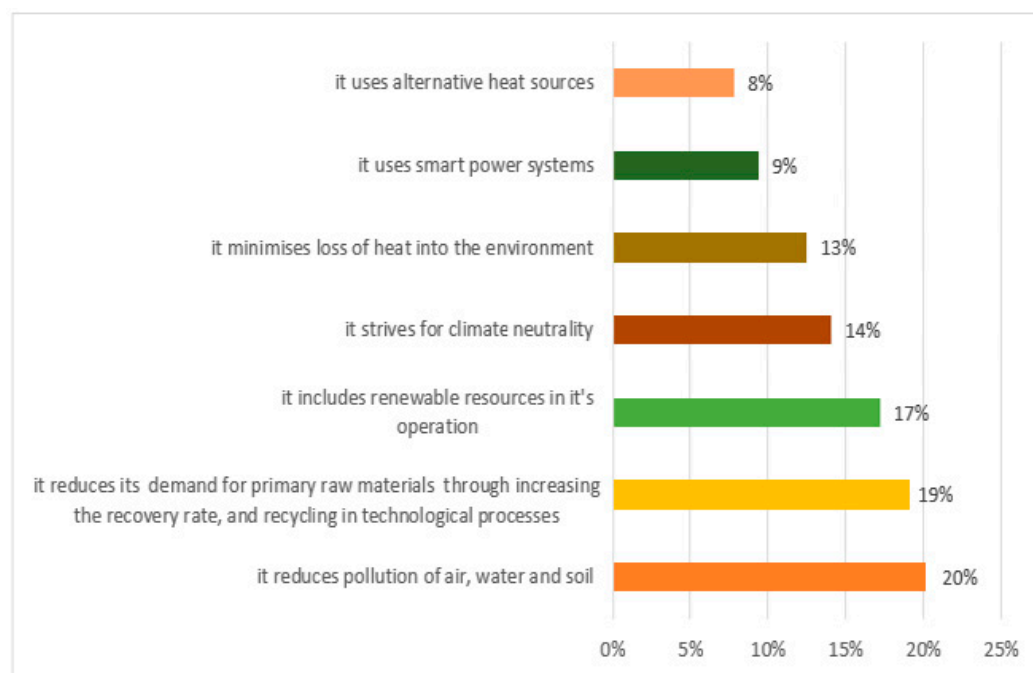


Figure 9. Actions to contribute to the implementation of the European Green Deal undertaken by the surveyed company. Source: own study.

It was important for the study to verify the opinions and attitudes of practitioners towards the European Green Deal and sustainable development. They had a choice of one

of five statements, two of which had a negative connotation; the other three had a positive connotation (Figure 10).

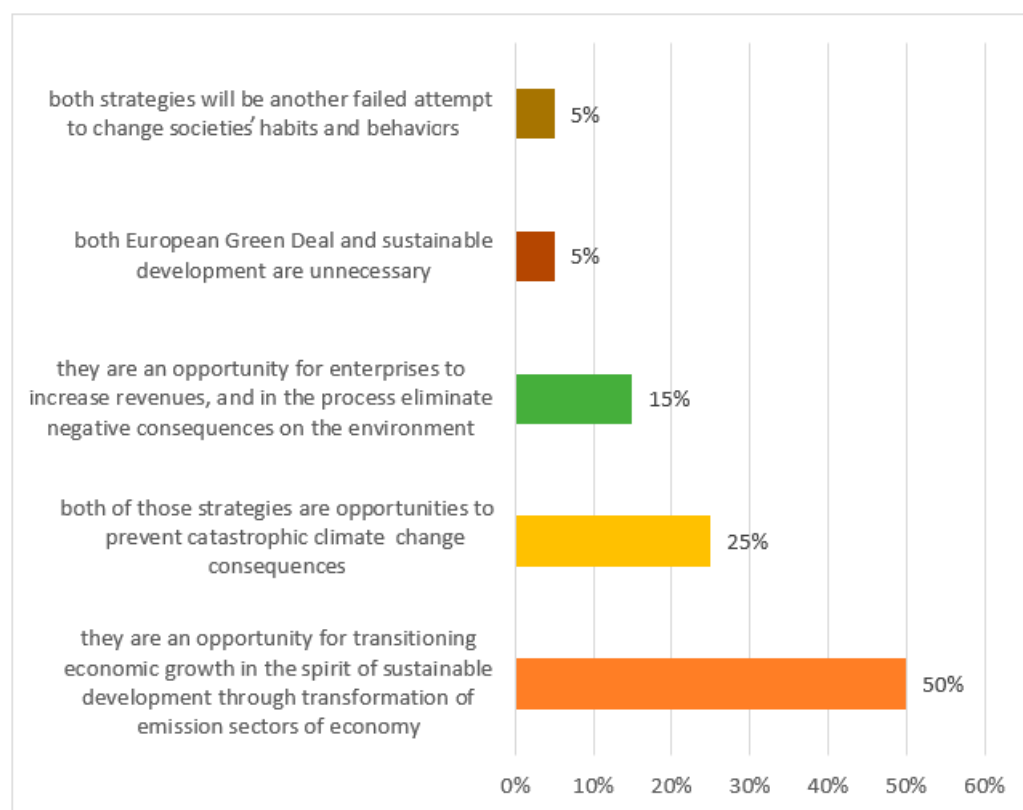


Figure 10. Opinion on the European Green Deal and sustainable development. Source: own study.

By far, the most common answer (50%) was the one that treats the European Green Deal as an opportunity to transition to economic development in the spirit of sustainable development, through the transformation of emission-intensive economic sectors. This statement puts more emphasis on economic and development aspects. The answer that focuses on preventing the upcoming, catastrophic climate change (!) was chosen less frequently. This indicates little interest in the condition of the world. There were also answers among practitioners from Poland and the Netherlands that presented sustainable development and the European Green Deal as unnecessary strategies that did not bring positive changes to the behavior of society (Figure 11). This indicates that environmental protection is treated as a factor hindering economic development. Unfortunately, in both of the answers listed above, one cannot find the guiding principle that solving environmental problems is the result of social choices for development.

The study also examined what measures practitioners consider appropriate to implement in their organization in order to contribute to environmental protection and implementation of the EGD goals. People participating in the study could choose up to three such measures (91% of all possible indications were marked). This result indicates that there are still a large number of measures that enterprises could additionally take to participate more effectively in environmental protection. The most common responses were designing environmentally friendly products, switching to green energy, and preventing generation of waste (Figure 12). The fewest experts pointed to greater emphasis on decarbonisation and obtaining certificates for removing carbon dioxide.

The activity of enterprises in terms of environmental protection was also examined. Out of 20, 9 surveyed enterprises are active in environmental protection (Figure 13). The high rate of passive attitudes is surprising, especially among companies from the Nether-

lands. It is also worth noting that only one practitioner from Germany and one from the Netherlands indicated an active attitude of the company towards environmental protection.

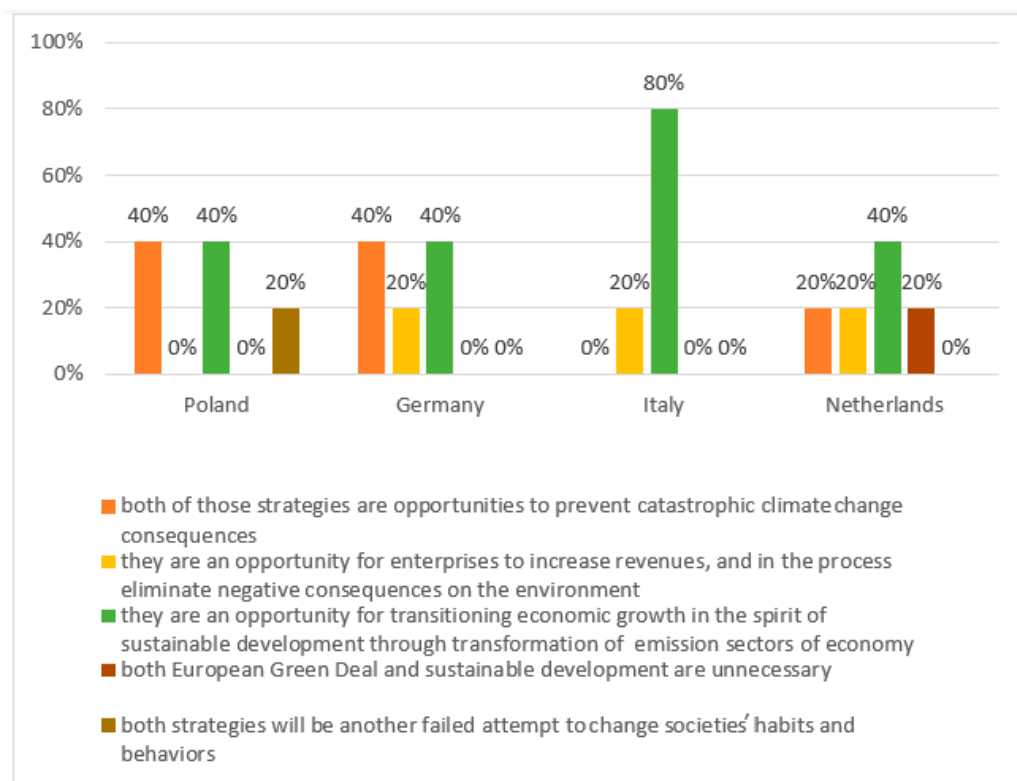


Figure 11. Opinion on the European Green Deal, by country. Source: own study.

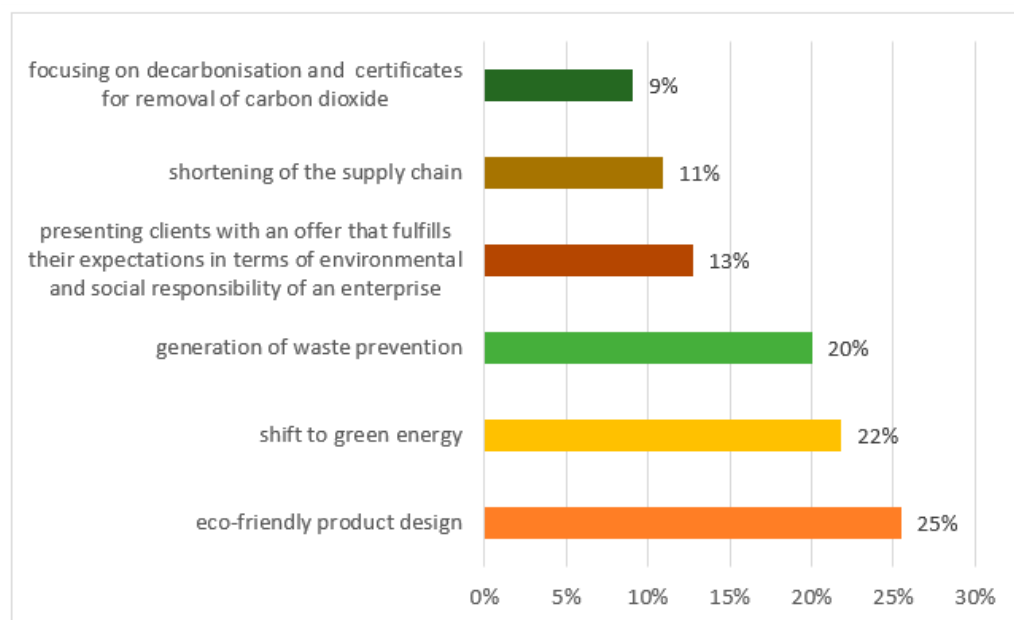


Figure 12. Actions that companies can take to contribute to environmental protection and the goals of the European Green Deal. Source: own study.

In the next question to business professionals, the answer checked was that the company that employs them is aware of the problem of climate change and believes that it should be solved as soon as possible (Figure 14). It is worrying that several companies do not believe in the human impact on climate change or have consciously resigned from

interest in the global climate situation, despite knowing about it. Those companies that do not care about the climate situation can significantly affect the future and success of the mission to stop the degradation of the natural environment, and thus stop the impending ecological disaster. From the study, it can also be concluded that Italian companies are most concerned about the climate situation in the world and in their country.

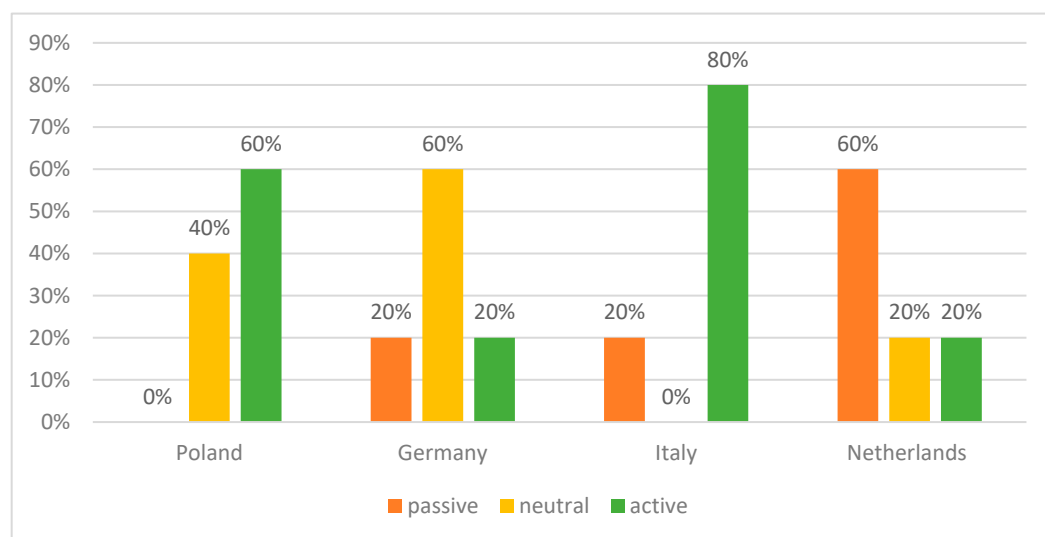


Figure 13. Attitude towards environmental issues in surveyed companies, by country. Source: own study.

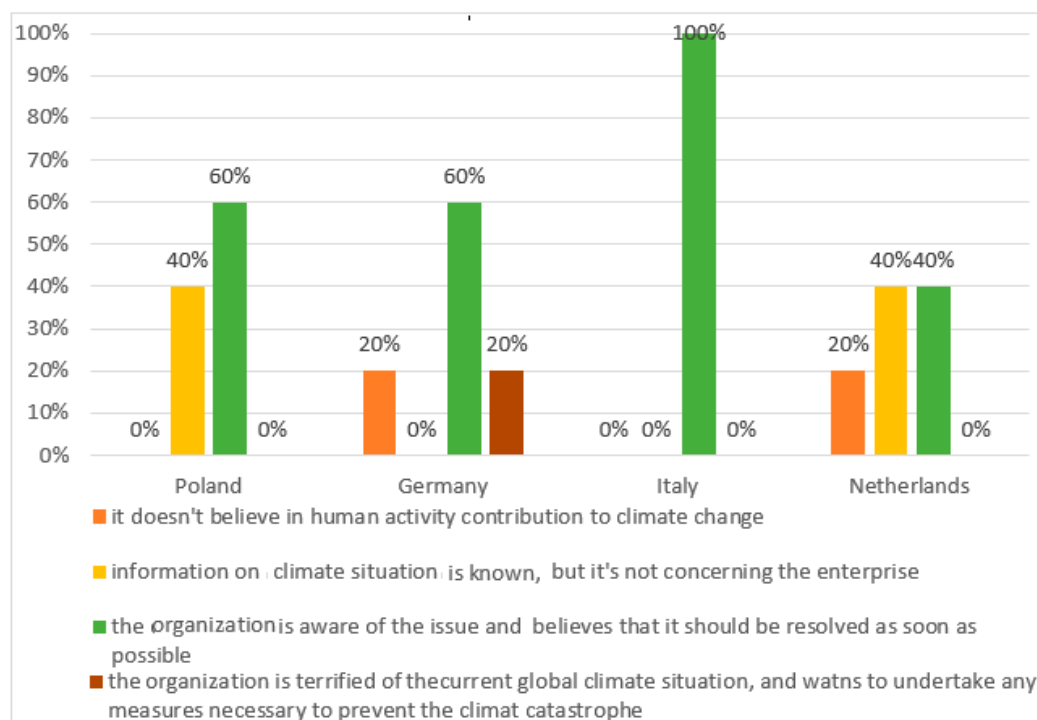


Figure 14. Awareness of human-made climate change in surveyed companies. Source: own study.

The previously conducted analysis of the literature on environmental management made it possible to distinguish those measures that can significantly contribute to the protection of the natural environment, and thus the implementation of the objectives of the European Green Deal and sustainable development. The activities, for the needs of the survey, were divided into a set that relates specifically to the method of managing the

enterprise and protecting the natural environment (Figure 15). Practitioners could select up to three measures. In this case, they selected a total of 38 (63%) out of a possible 60. This is more than half of all possible actions to effectively combat the degradation of the natural environment. The most common answer among them was to comply with environmental principles as part of sustainable development. Companies also implement environmental management systems in accordance with the requirements of the international standard ISO 14001 series and the EMAS system. None of the professionals marked the use of ecological packaging.

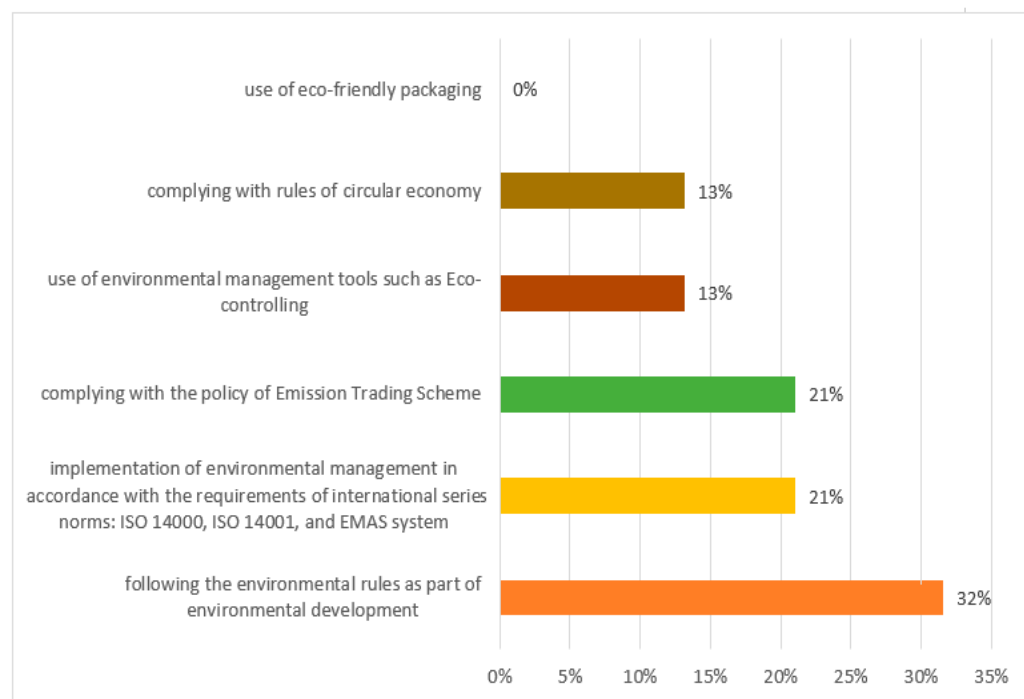


Figure 15. Measures in the way of management taken by the surveyed companies to protect the environment. Source: own study.

The next chart (Figure 16) shows the actions taken by enterprises to protect the natural environment. In this question, the number of selected answers could be up to five (73% of the possible ones were ticked). This result can be considered satisfactory. The most frequently indicated measure was the segregation of waste, avoiding waste and excessive use of resources. Equally often, investments in new technologies and innovations conducive to environmental protection were selected.

The most common factors preventing enterprises from implementing changes aimed at better protection of the natural environment are the high costs of conducting such activity and a lack of knowledge and interest in environmental protection on the part of decision-makers. We often highlight the risk and uncertainty of the investment (Figure 17). In this question, it was possible to mark a maximum of three factors (81% of all possible factors were selected). This result indicates that companies notice a lot of obstacles that significantly prevent or slow down the initiation of measures taken to protect the natural environment.

In the survey, the respondents of enterprises also marked the factors motivating them to undertake environmental protection in their actions. The positive motivating factors include the following: (1) building an ecological image of the company, (2) reducing operating costs, (3) fees related to waste segregation and (4) increasing customer expectations. Motivators, but with more of a negative connotation, are (1) rising costs of energy and raw materials and (2) legal restrictions imposed on enterprises for non-compliance with legal regulations. Regardless of the nature of the factors, they are reason enough for companies

to feel the need to change and start to effectively implement environmental management in their measures. In this question, the maximum number of factors that could be selected was five (83% of possible factors were ticked). Figure 18 presents precisely collected data on the factors motivating enterprises to change in favor of environmental protection.

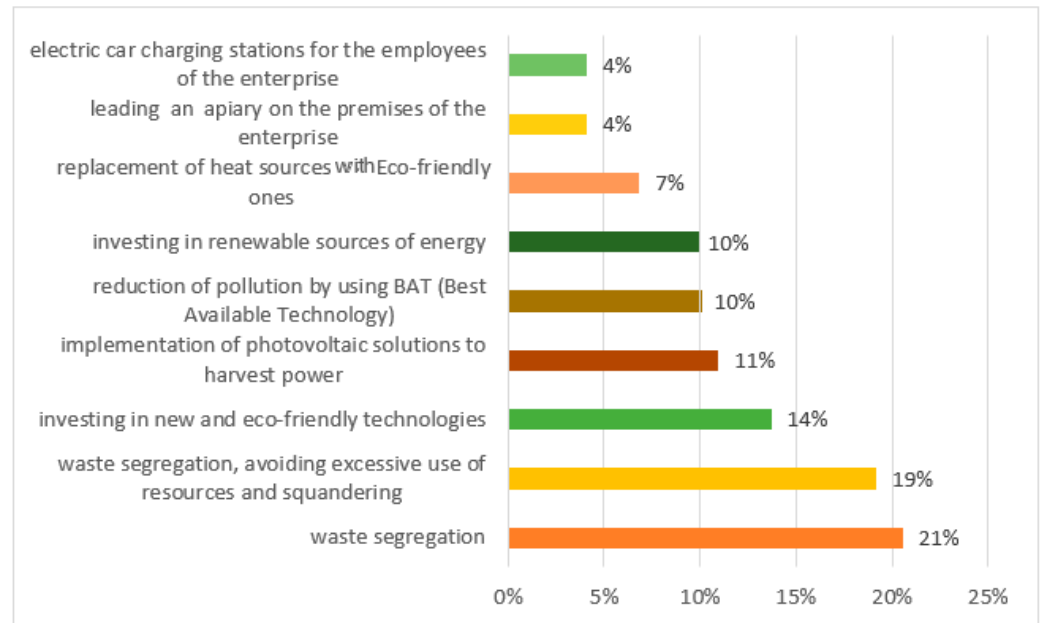


Figure 16. Actions taken by the company to protect the environment. Source: own study.

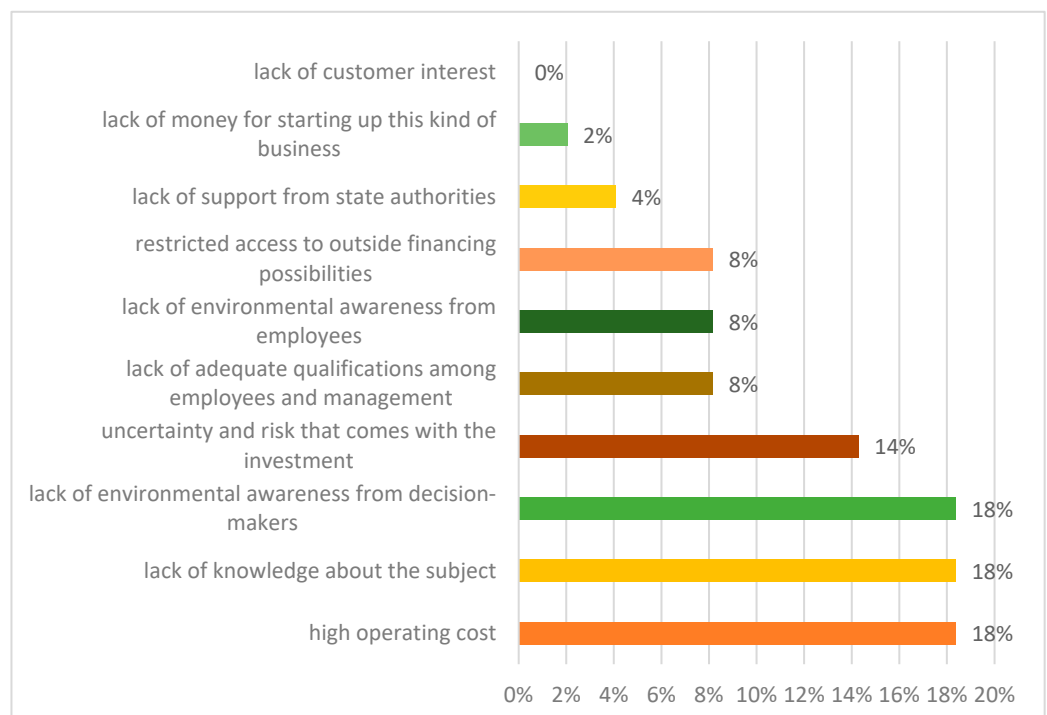


Figure 17. Factors inhibiting the implementation of changes to protect the environment by companies. Source: own study.

In the next part of the survey, business professionals were asked in which areas of environmental protection the companies in which they work would allocate their financial resources. This question was intended to verify those areas and aspects of environmental protection that may be of greatest importance to a given company. The organization may

want to financially support one of the specific areas, knowing that its improvement may contribute to the growth of the company's revenues. Better and safer conditions for creating a business only foster development and provide a certain kind of stability needed when running your own business.

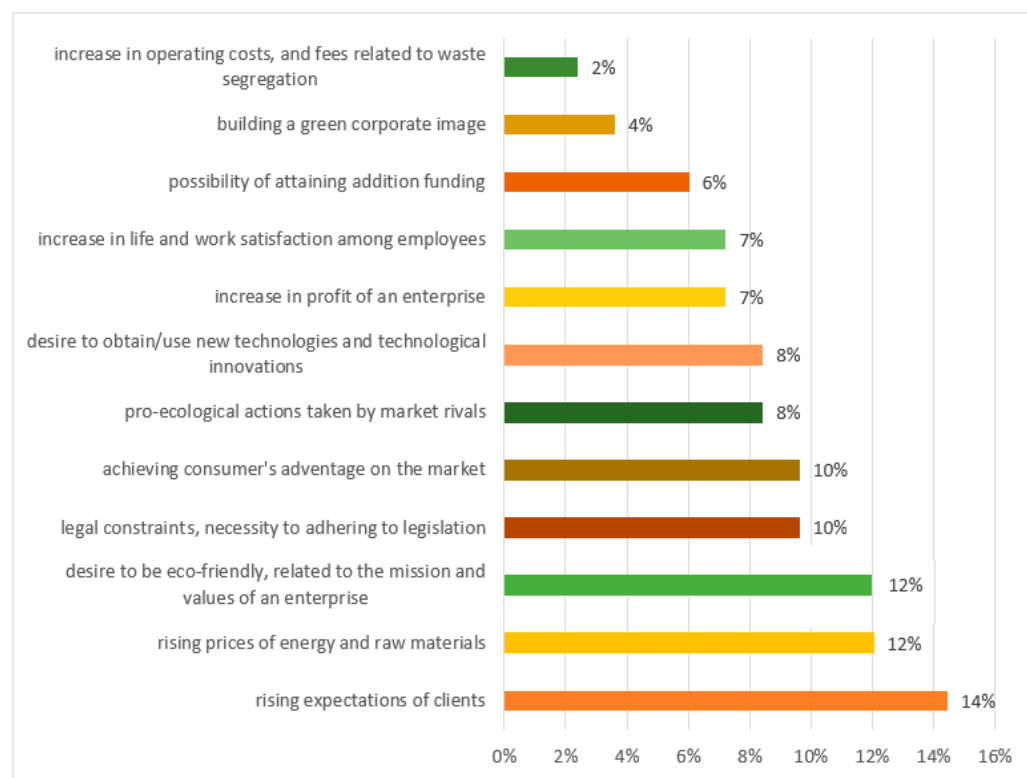


Figure 18. Factors motivating companies to implement changes to protect the environment. Source: own study.

When selecting the answer, they could be guided by the market sector in which a given enterprise operates or the current state of the natural environment in its close vicinity. Most often, however, they distinguished such areas as waste management, as well as research and development activities (Figure 19). Protection against ionizing radiation was the least frequently mentioned area by enterprises. The maximum number of fields to be selected was three (75% of all available fields were ticked). Such results may indicate a high need and willingness to change a given field of environmental protection.

Significantly, half of all enterprises participating in the survey declared that they had been operating in accordance with the principles of corporate social responsibility for a long time or were in the process of implementing them. Companies from the Netherlands were definitely the worst performers, as only one answer testified to conducting business in accordance with this concept.

Practitioners were also asked to indicate which of the principles of corporate social responsibility are observed (Figure 20). Popular principles are the following: (1) upholding and promoting international human rights; (2) counteracting discrimination in the field of employment; (3) eliminating cases of breaking the law by the company and (4) counteracting corruption. All these principles play an extremely important role in the fair and ethical conduct of business. The least frequently mentioned principles are recognizing the right to negotiate and supporting the freedom of association. Not once was there an answer regarding the admission of young trainees or apprentices.

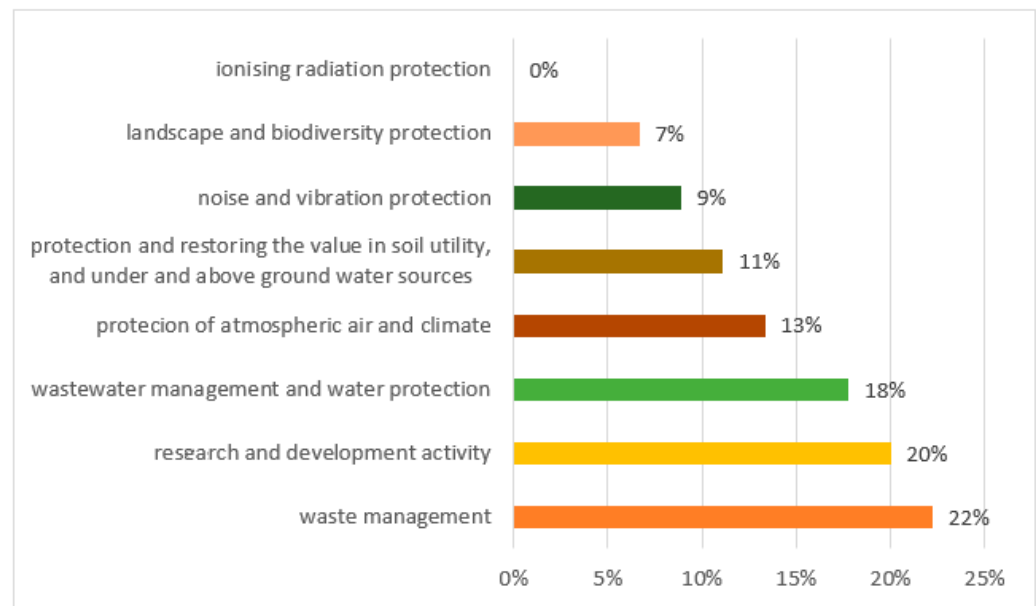


Figure 19. Areas of environmental protection financed by companies. Source: own study.

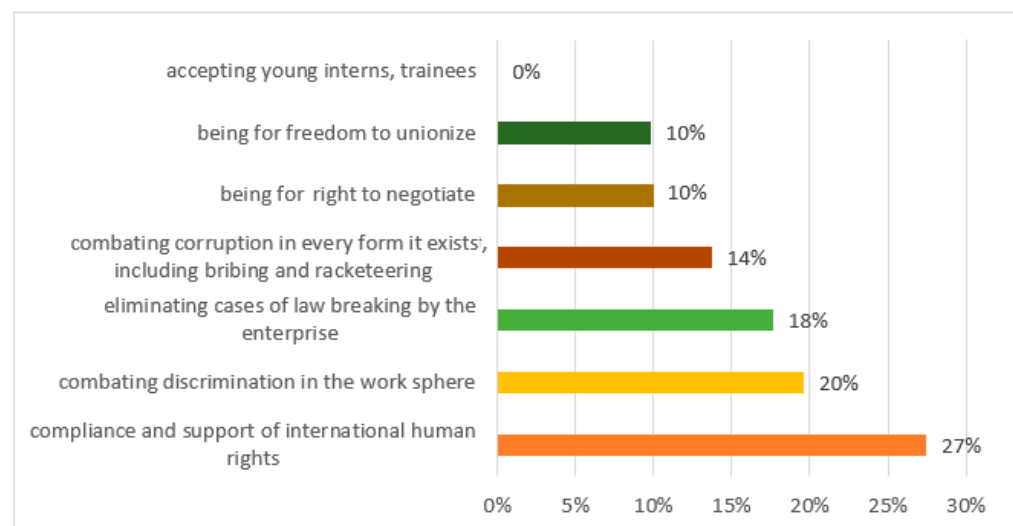


Figure 20. Social responsibility principles practiced by companies. Source: own study.

In-depth responses from practitioners led to the following conclusions:

- Only business professionals from German (4) and Dutch (7) companies answered correctly all five questions on the European Green Deal;
- As many as six professionals did not give a single correct answer to questions about sustainable development;
- Practitioners from Germany and the Netherlands who answered all the questions correctly also selected the maximum number of measures their company takes to achieve the EGD objectives. It can therefore be concluded that these business professionals, as well as the companies employing them, are the only ones who are fully aware of the EMU concept and are involved in climate protection measures. These organizations also undertake the most measures that can actually contribute to the protection of the natural environment;
- Only five enterprises selected the maximum number of actions in the questions concerning actions aimed at achieving the objectives of the EGD and carried out for environmental protection.

5. Discussion

Research shows that in Germany, the environment and climate are the third most frequently mentioned problem to be solved, next to the migration crisis and internal security. It is a leading European country focused on sustainable development goals. However, even in Germany, opinions and beliefs do not always translate into action. Furthermore, in the Netherlands, they want to reconcile the good of the inhabitants and the environment by creating a new sustainable development strategy. The concept of “Donut economy” means a rejection of thinking about prosperity achieved through continuous growth based on GDP. Instead, development is proposed that will ensure that all of humanity meets its basic needs without destroying the planet. As one of the EU countries, Italy is clearly affected by climate change. It also undertakes educational measures. Italy is the first country to introduce compulsory lessons on climate change and sustainable development in schools. Poland, on the other hand, has certainly made significant progress in the fight against climate change in recent years. Polish society and the authorities are increasingly aware of the threat. Initiatives such as the mass replacement of coal stoves in Polish homes help to reduce the level of harmful dust emissions into the atmosphere, which pose a threat to human health and the climate.

In order to improve the measures conducive to the protection of the natural environment and to prevent further climate change, management and business representatives should be aware of the significant impact of human activity on the natural environment. Business representatives must see that climate change is a real threat. In order to prevent a catastrophe, which is the total degradation of the natural environment, they should implement environmental management tools, pro-ecological strategies and other measures that have a positive impact on nature (closed-circuit strategies, filtration strategies, clean production strategies, product life cycle management strategies, environmental management according to ISO 14001, European Union regulations EMAS). For instance, the circular economy was one of the methods least frequently mentioned by practitioners.

Another important element that could encourage enterprises to involve more pro-environmental activities is the elimination of inhibiting factors. The inhibitory factors mentioned in this study and others should not stop the interest of business representatives in protecting the natural environment. The factors motivating the introduction of environmental measures should be widely discussed and promoted among the business community. The environmental protection practiced by them should be presented as a measure that increases competitiveness on the market and contributes to the acquisition of new customers and higher income. The business community should also understand that pro-environmental investments in innovations and environmental protection technologies may be an opportunity for them not only to develop, but also to increase their income and competitive advantage in the market. Well-invested money in suitable activities is associated with an opportunity to improve the company’s financial liquidity, thanks to lower environmental costs incurred.

Invariably important in the pro-ecological transformation of enterprises is the continuous shaping of pro-environmental behavior and the raising of environmental awareness among their employees and stakeholders. It should be the responsibility of the company’s management board to take actions aimed at eliminating environmentally harmful behavior among its employees. To support this process, it is necessary to popularize the principles of the concept of ecological corporate responsibility or the effective implementation of ecological strategies, with the help of green human resource management.

It is also worth disseminating and introducing management systems such as Guidance on Social Responsibility ISO 26 000. This standard contains guidelines for acting in accordance with the principles of social responsibility, recognizing it and engaging stakeholders in it, as well as integrating responsible behavior in the company.

In the business environment, in terms of environmental and ecological issues, unfortunately, there are signs of a lack of morality and the bending of the rules of honesty, e.g., by producing additional pollution, producing extra packaging, storing waste in unauthorized

places, and encouraging excessive and uncontrolled consumption. This path to rapid enrichment usually is to the detriment of the environment and local communities.

6. Conclusions

Climate change, resource depletion and environmental degradation are some of the current problems facing the world and human society. In recent years, government institutions have made significant progress in improving the state of the environment; for example, by formulating and implementing various policies and strategies. In the countries of the European Union, policies are being implemented to reduce the negative impact of economic activity on the natural environment, because it also affects human health and may even threaten the vitality of some populations.

The results of our research show that practitioners and corporate strategies and actions are not focused on the objectives of the European Green Deal. Most often, these are actions that are enforced by European or local guidelines and regulations. Practitioners are aware of the climate change that is taking place in the world, but business activity is still predominantly based on the economic aspect, not the environmental or social one.

Practical Recommendations: Further regulations are needed at both European Union, national and local levels. These are the only stimulators of pursuing the goals of the European Green Deal.

The conducted research resulted in obtaining answers to the research questions posed. Operational activities undertaken by businesses in order to implement the guidelines of the European Green Deal and environmental protection, as well as factors hindering and motivating the implementation of environmental changes, were identified, and then verified in the study.

However, further research is needed in this area. It seems reasonable to further study the impact of enterprises on the natural environment, especially since climate change is often the number one topic of all discussions and disputes on the international arena. Thus, the next research step will be a more in-depth analysis of the activities of companies and their impact on the climate. It would also be worth checking and measuring how much of an impact the implementation of the measures cited in the publication actually has on the environment, as well as what changes occur in the way the company is managed, and how it affects financial results, etc. Collecting such data in a case study could serve as evidence of the effectiveness of combating climate change with simultaneous benefits for the company itself. Making such evidence public would ensure the profitability of companies' fight against the degradation of the natural environment and would encourage them to undertake it.

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