

Article

A Comparison of Green Policy Ambitions by Examining Slovak and Hungarian Small Enterprises

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Abstract: Climate change is a problem for all of us and must be tackled as a priority, not just as the responsibility of national economic policies. It has not only environmental but also economic and social consequences. Climate change can change people's daily lives, strongly affecting their health and mood. It will reshape the way the economy works, affect the way we use our resources, and impact on the state of our environmental assets. Emissions are one of the most important causes of global warming and are largely responsible for adverse changes in the ecosystem. Many businesses will need to fundamentally transform their operations to become climate neutral. Entire sectors will have to innovate and abandon current (polluting) solutions in order to allow businesses to do business in new and greener ways. This requires money, skills, knowledge, innovation and of course, leadership commitment. This paper sets out to examine the business case for greening. The study focuses on the behavior of enterprises and draws conclusions on environmental awareness by comparing two countries. The paper presents the results of quantitative primary research on a Hungarian and a Slovak sample, using a pre-tested standardized questionnaire survey. We analyzed responses from 427 enterprises in the Hungarian sample and 181 in the Slovak sample. The results show which enterprises in each country can be relied on most to implement sustainable, green policies and what the main challenges are in terms of promoting more sustainable behavior among enterprises in the two countries under study.



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1. Introduction

Climate change poses a serious threat, forcing economic actors to work together more effectively to implement greener policies and sustainable practices. This challenge requires a change in the attitudes and behaviors not only of nations, but also of businesses and individuals, in order to tackle global environmental problems. Climate change has brought changes in temperature, precipitation, and atmospheric conditions at both global and regional scales. The average temperature of the Earth is rising (Butler 2018), a phenomenon unprecedented in our history (OECD 2018). In parallel, the unprecedented growth of the Earth's population is having a very significant environmental impact. The consequences of all this are extremely damaging. Greenhouse gases are accumulating and average temperatures are rising, which is affecting the melting of the polar ice caps. Sea levels are rising, which can cause flooding. Extreme weather events and natural disasters are becoming more frequent and intense. Water quality is changing, atmospheric carbon dioxide is accumulating, the oceans are acidifying, damaging marine ecosystems and making areas uninhabitable for species, not only on land but also in the seas and oceans. These processes are not independent of human life, as they affect people's quality of life, health, safety, security, and even survival (Damico et al. 2022). Climate change will severely affect the agricultural and livestock sectors, raising food and supply security issues (Malhi et al. 2020). Climate change will clearly affect crop yields and livestock health, and it will

also impact on the productivity and efficiency of economic and business sectors (Abbass et al. 2022). Natural disasters affect supply chains, and changing environmental conditions affect supply and production sectors; this can lead to scarcity, which can ultimately result in unsupplied markets and consumer demand (Costantini et al. 2016).

Climate change will not only affect the lives of individuals, but also their quality of life, their consumption possibilities, and in short, the economic and social system. The increase in the average temperature of the Earth, the amount of waste accumulating (Moberg et al. 2005), the deterioration of the quality of natural habitats, and many other signs point to the need for change and for conscious, systematic intervention. Recognizing change is only the first step. As a global problem, we cannot ignore the need for broader cooperation and collaboration (Adedeji et al. 2014). Individually, everyone can do something to protect the environment, but we can be even more successful if we take concerted and collective action at the level of nation states. Climate change also requires efforts, adaptation strategies, new directions, and appropriate policies from national economic institutions (Sandri et al. 2023). International agreements can include measures that can set the way forward or proposed directions for a more sustainable and greener world. A good example of this can be seen in the European Green Deal, which is the EU's initiative to create a fully climate-neutral Europe. However, it must also be stated that an international agreement can only be effective if economic operators and members of society can be sufficiently involved in its implementation, receive the right information and assistance, and work together to achieve the green goals. Achieving a fully climate-neutral economy by 2050 is a noble goal (European Parliament 2023), but we also need to see where economic actors are in this process, how they are currently approaching the issue, and what tools they currently have to facilitate the green transition and become more sustainable. Research and analysis are needed now more than ever, because only after an objective picture of the situation has been established can truly effective decisions be taken to promote change.

The development of green policies has also become an important issue for business. All businesses have a stake in achieving continuously better results and being better able to respond to environmental change. The focus on sustainability has also opened up new perspectives for businesses. They themselves must do more to meet these challenges, while society is increasingly expecting economic actors to do their part to protect the environment. Businesses are thus being forced to address this issue not only in terms of their own profits but also in terms of societal expectations. There is also economic policy pressure, including from the European Union, to adopt global green policies. It could be said that companies cannot exist completely independently of these concerns and that expectations from many directions are forcing them to take action and formulate new business policies, which must now have a green pillar. This can only be truly achieved if companies move towards a more conscious use of knowledge and innovation, as the green transition requires companies to operate in a very different way from the way they have been operating so far. The companies that will really lead the way in maintaining their competitiveness will be those that first link competitive operations with sustainability. It is clear from the above that the growth mindset of businesses needs to be linked to the green credentials that economic policy and society expect from these economic actors. Taken together, this points to the need for firms to be more conscious of and build on their green policies and to meet expectations from many quarters. The questions concerns to what extent smaller firms have managed to do this and what their responses have been in terms of shaping green policies.

2. Literature Review

There is a lot of overlap in definitions of 'green' areas (Srivastava 2012), but in fact there are significant differences. Climate change, sustainability, and the green transition do not mean the same thing (Tseng et al. 2016) and in many cases further conceptual clarification would be needed (Moore et al. 2017). Sustainability is often associated with consumer behavior (Harjoto et al. 2021; Wang et al. 2019), but it is not only consumers who can behave in a sustainable way, but also businesses, for example. These concepts,

while not the same, are closely related (Siddiqui and Imran 2019). Indeed, climate change as a phenomenon has significantly brought sustainability requirements to the forefront (Sakalasooriya 2021), while requiring changes in behavior and attitudes from all, which in the process can be called a green transition. We can also say that climate change is the causative reason explains the change, sustainability is a set of requirements to ensure a “greener existence”, while green transition is the process of learning to shift to more environmentally conscious ways of being and functioning (Traerup 2022).

Climate change essentially means that the Earth’s climate pattern is undergoing long-term changes, which include changes in temperature, precipitation, wind patterns and atmospheric conditions at global or regional scales (Kakaki 2013). No one any longer needs to prove that the natural environment is changing. A much more interesting questions relate to the nature and root cause of change (Burger et al. 2020). The transformation and change of the Earth is of course one of the factors, as our planet is essentially in a state of constant change even without human activity (Morelli 2011). On the other hand, there is the environmental footprint of our growing population (and economy) as we multiply our (negative) impact on the Earth through our activities (Salas-Zapata and Ortiz-Muñoz 2019), with the planet’s ecosystem changing as a direct consequence.

With the expansion of industrial society, there have been significant increases in pollution, overconsumption, resource demand, and emissions (Lamperti et al. 2019). These can hardly be attributed to anyone other than humanity, but the larger our environmental footprint, the greater the challenges we leave behind for societies and countries in terms of climate protection (Nerini et al. 2019). One of the most serious consequences of climate change is global warming. This is the rise in the average surface temperature of the planet, which is mainly associated with the greenhouse effect (Munasinghe 2001). It is the industrial sector that catalyzes greenhouse gas emissions, as increased industrial and production processes trap more heat in the Earth’s atmosphere. How to reduce greenhouse gas emissions and adopt strategies or measures that can limit further damage have become important questions (Fox et al. 2019).

Climate protection mechanisms can be facilitated by indirect and direct means. Indirect instruments could include the use of a circular economy model (Matuszewska-Pierzynka 2021; Lamba et al. 2024), the use of renewable and clean energy sources, measures to improve energy efficiency, green infrastructure development, afforestation, more efficient waste management, increasing the life cycle of products, or the development and use of environmentally friendly technologies (Bongaarts 2016; Hernandez et al. 2020). On the consumer side, making more conscious and environmentally friendly choices, avoiding unnecessary, wasteful, and accumulative purchasing decisions, and planning purchases and acquisitions rationally can also be seen as an indirect means. Together, these are good indicators that we can do a lot at both individual and business levels to make our environment more sustainable and be more mindful of our environmental assets and resources (Shaw et al. 2016). However, alongside indirect instruments, there are also so-called direct instruments that seek to exert some influence on economic and social actors and their behavior. These are usually top-down initiatives that seek to bring about a changes in the behavior and attitudes of actors. Some of the levers are binding and set out in law, while others are simply recommendations, guidelines, or suggestions for promoting a greener environment. Direct instruments include regulations, laws, national and company strategies, agreements and contracts, standards, and other legal instruments. These include the European Green Deal (European Commission 2023), adopted and signed by the Member States of the European Union, which aims to achieve a carbon-neutral Europe in the long term, by 2050, with a total reduction to zero emissions, which they plan to achieve gradually. To achieve this, they will phase out fossil fuel subsidies and promote green activities, investments, and projects (Aronoff et al. 2019; Mastini et al. 2021) that can be genuinely linked to a green target (Hedberg and Sipka 2022).

It is true that most sustainability frameworks attribute a key role to greenhouse gases, e.g., WBCSD or Planetary Boundaries. Greenhouse gas emissions are responsible for the rise

in the average temperature of the planet, which is changing the climate pattern of the planet. This is the source of most of the problems, from environmental disasters to water demand to deteriorating ocean water quality. Add to this the amount of pollutants that economic actors themselves are putting into the environment, exacerbating this situation, and it is not difficult to see the importance of reducing greenhouse gases. However, the social aspect and the responsibility of society in this process must be highlighted, notwithstanding the framework. Social determination and ambition can help to promote the green transition, as can the Green Deal, which expects businesses to promote zero emissions. Not only production but also consumption has an ecological footprint, so a Green Deal is needed in this respect too but should be specifically tailored to society.

As much as we try to do more to protect environmental assets, we can no longer reverse some of the adverse impacts (Tol 2009). However, this does not mean that humanity and the economy cannot change and adapt (Malhi et al. 2020). The European Green Deal, as a direct intervention tool, seeks to coordinate the efforts of economic actors and national economies to protect the climate at the global level (Koundouri et al. 2024). The European Union is seeking to promote economic competitiveness not only because of climate protection but also because of energy dependence (Zhuang and Zhu 2021). The main objective of the agreement is to transform the European Union into a modern, resource-efficient, competitive, and environmentally conscious economy in the shortest possible time (European Commission 2023). The agreement aims to reduce the EU's energy dependence, to promote energy security for EU Member States, and to embed solutions in everyday life and the economy that have no (or at least minimal) negative impact on the environment.

The Green Deal could have a significant impact not only for individual countries, but also at EU level. Slovakia and Hungary are not among the most competitive and innovative countries as reported by the IMD (2024). However, the green transition requires businesses to improve in a number of areas. New technologies and methods need to be introduced, developed, or applied. These businesses need to be managed and operated in a new way, so it is not only in terms of equipment or technology that innovation will be needed. The entire vertical structure of organizational functioning could be built on new foundations, or at least some parts of it will have to be developed and changed. All of this together could lead to innovation, especially green innovation, and new investments and development projects could be carried out, some to a lesser extent, some to a greater extent. The combined effect of these can be seen in the increased competitiveness of firms: the more firms become more competitive, the more positive the effect on the competitiveness of the industry. All industries and countries stand to gain. In addition, it should be remembered that in parallel, we become more aware of our environment, better stewards of our environmental assets, more responsible stewards of available resources, and less damaging to the state of the environment. In the long term, this can bring positive results for all countries, including in the EU. This should first be reflected in micro-enterprise policies, including in relation to SMEs.

The European Green Deal aims to promote green objectives in EU policies, actions, funding funds, and tenders. The European Commission has therefore pledged to provide substantial financial support for sustainable investment across the EU. EU budget planning will be subordinated to these objectives, as nearly 40% of the funding under the Recovery and Adaptation Instrument in the EU's multiannual budget will be allocated to investments, development, innovation, projects, and ultimately, reforms that support climate objectives (European Parliament 2023). The Green Deal obliges operators to adopt greener solutions and reduce emissions (Wolf et al. 2021), and it reduces subsidies that would be used for polluting activities (Ciot 2022). For example, the Green Deal will make it impossible for operators using fossil fuels to receive EU subsidies. With the adoption of the Green Deal, the EU's most ambitious and comprehensive initiative has been adopted (Steininger et al. 2022). It sets out a holistic approach, covering a wide range of sectors from energy and transport to agriculture and industry. It aims to bring whole industries onto the path to change, by replacing technologies, solutions, and resources that have been used in the past

with new and sustainable proposals that reduce negative environmental impacts. Over time, the desire is to phase out subsidies for fossil fuel projects and promote the switch to renewable energy. Indeed, the Green Deal aims to facilitate a period of transition, helping operators to move from traditional, polluting processes to cleaner and greener solutions.

The success of the Green Deal depends to a large extent on how prepared countries are now for the green transition, and this readiness will primarily involve looking at where businesses and consumers themselves are in the green transition, so the current situation assessment and diagnosis are particularly important. The European Green Deal aims to deliver results in areas such as waste management, as it aims to increase the recycling rate of waste to at least 60% in the Member States by 2030 (European Parliament 2023). It also focuses on the modernization of the sectors primarily responsible for greenhouse gas emissions. Green innovations and technologies, more efficient use of resources, and the gradual reduction of non-renewable energy sources are to be prioritized. Statistics show that the energy sector is responsible for a significant share of greenhouse gas emissions and is therefore under considerable pressure (Halmi 2018). The same can be said for businesses, which have an impact not only on the environment through their regular business activities (Waltner-Toews et al. 2008), but also on the nature of consumer behavior (Li and Kallas 2021). Businesses should keep their production capacities in harmony with the demands placed on them and, not least, with environmental values (Ajao 2018). The ecological footprint of the economy as a system is significant, which may exacerbate the adverse effects of climate change in an increasingly intense and rapidly changing competitive environment. Not only further prevention and mitigation, but also adaptation are key issues in the fight against climate change, and we need to focus on appropriate examples and good practices, including through research or education (Monroe et al. 2017). The transition to a climate-smart economy opens up investment and investment opportunities and requires financing needs (Kuzemko et al. 2020) at levels that were required to rebuild the European economy after World War II (Kemfert et al. 2020).

3. Material and Methods

The main objective of the primary research was to investigate Hungarian and Slovakian companies in terms of their knowledge of the Green Agreement and their environmental and sustainability measures and activities. For the comparative research, a pre-tested, standardized questionnaire with the same content and an online survey were used for both samples, resulting in 427 evaluable questionnaires returned from Hungarian companies and 181 from Slovak companies. Both samples were based on micro, small, and medium-sized enterprises in the country, and snowball sampling was applied in both the Hungarian and Slovak markets. Within the snowball procedure, homogeneous snowball sampling with seeds was chosen. This is because this snowball sampling focuses on recruiting participants with similar characteristics or experiences, which best served our research objective. The primary population—the seeds of the snowball sample—were our strategic partners in the micro, small, and medium enterprise sector, whose network of contacts was used to expand the sample. Once the seeds were identified, the respective subjects were contacted and invited to participate in the study. In addition to their own participation, the core respondents were asked to recommend others in their own network who also met the research criteria. The process of referral was iterative and this chained referral mechanism allowed us to recruit individuals who could not have been successfully reached using traditional sampling methods. The sampling was driven by the use of the primary core network of contacts, which greatly supported the core population's willingness to respond (B2B), thus contributing to successful sampling. From among the standardized questionnaire survey procedures, the online survey method was used. The sampling was not intended to be restricted in any way based on the size, scope of operation, sectoral affiliation, or profile of the businesses in order to achieve the largest possible number of items.

This research focused mainly on the SME sector, because in both countries, the share of such enterprises is significantly higher than for larger firms. In particular, the research sought to find out from small businesses how they relate to green policies and where they stand on this issue. Although Hungary and Slovakia are geographically adjacent countries, the comparison is worth making. The aim was to highlight the differences and to explain the gaps that may exist in the aspirations of Hungarian small businesses. This research could also be continued by carrying out analyses for more countries, which would make the difficulties of domestic firms even more visible. The latter could be seen as one of the limitations of the research in this study, but it was not the aim to compare with more countries. The Slovak and Hungarian economies are on a very similar path, and a comparison of international competitiveness gives a clear picture of this. According to the IMD, both countries have almost the same level of competitiveness (IMD 2024). Therefore, it has become a particularly interesting question whether smaller companies perform in the same ways in terms of green policies. The research question was whether, despite this context, we could find some specific characteristics in which Slovak firms have performed better in terms of implementing green policies. It was also assumed that although there is a similar economic and competitiveness situation in the two countries, this does not fully imply that firms in the two countries are in the same position in terms of implementing and shaping green policies. The Green Deal could clearly challenge these firms as well, as whole industries would have to be transformed to achieve completely zero carbon emissions. The SME sector should not be excluded from this. Larger companies are much more capital-intensive, while smaller companies will have to learn what it means to be truly green. In our view, the SME sector will face the same challenge to meet the ambitions of the Green Deal as larger companies. The question is just how big a task this will be. It is also worth looking at this in the SME sector. It was also necessary to examine SMEs because they make a significant contribution to employment and economic growth in both countries, accounting for half of GDP. From this point of view, there is no question that they also have a significant impact on the environment through their economic activities. This is another reason why the SME sector was chosen.

The topics of the questionnaire were developed in the light of the literature research and finalized as a result of pre-testing in both the Hungarian and Slovak contexts: corporate attitudes towards green transition, corporate activities for sustainability, project approaches to sustainability aspects, quantitative criteria for companies.

The survey was conducted in autumn (September–November) 2023 in the two countries. Completion of the questionnaires was preceded by expert interview research, during which the current format of the questionnaire was finalized. The questionnaire typically used closed questions, with only three open-ended questions in the form of free-association questions in the research tool. Among the closed questions, both nominal (single- and multiple-choice selective, dichotomous questions) and metric-level questions (Likert and semantic differential scales) were used.

Scaling questions were asked on a scale of 1 to 4. One reason for this is the individual scale preference of Hungarian respondents: due to the school grading system, Hungarian respondents are most stable in interpreting a scale of up to five grades as opposed to scales of 1–7, 1–9 or 1–10. The even scale was chosen because the middle value (3) for the odd (1–5) scale is an escape route for respondents and the presence and possible overrepresentation of “indifferent” consumers choosing the middle value complicates the segmentation process from both a statistical and a professional point of view. Therefore, we opted for an even scale, which, by excluding the middle value, forces the respondent to take a more rigorous stance, thus contributing more to the successful conduct of segmentation (Malhotra and Simon 2017).

The main objective of the research is to analyze the knowledge and environmental corporate activities related to the European Green Deal among Hungarian and Slovak enterprises. Taking into account this complex research objective, three hypotheses were formulated based on the conclusions drawn from secondary sources. Within this framework,

we separately analyzed environmental attitudes (including the cognitive and affective dimensions of corporate attitudes) and corporate environmental activities (such as the conative dimension of attitudes) in relation to the specificities of the firms:

H1: *Hungarian (H1/a) and Slovakian (H1/b) enterprises have a lack of knowledge about the European Green Agreement.*

H2: *Enterprise characteristics size (H2/a), profile (H2/b), and operational experience (H2/c) are related to the environmental performance of enterprises.*

H3: *Characteristics of enterprises size (H3/a), profile (H3/b), and operational experience (H3/c) are related to their environmental activity.*

Descriptive statistics and bivariate and multivariate analyses were used to process the quantitative results and test the hypotheses, using SPSS 26.0 software. Analysis of variance was used to examine the correlation between the nominal and metric scale results, including the one-way ANOVA method for comparing multiple sample means. The mean of metric dependent variables was compared between more than two groups. The post-hoc test was used to determine which pairs of groups were significantly different. In doing so, significance values were used to determine the existence of correlations ($\text{sig} \leq 0.05$). Internal correlations were analyzed along the comparison of group means using the F-statistic, i.e., the coefficient of variance of the means within samples (Sajtos and Mitev 2007). For the correlation tests described in this study, where the significance value according to the ANOVA table was below 0.05, it was confirmed that a correlation existed between the variables under study.

In both the Hungarian and Slovak samples, micro-enterprises were the most prevalent: 57.1% and 71.3%, respectively.

The profile of enterprises was dominated by the service sector in both samples, with more than half of the responding enterprises in both samples having this profile, and no mixed profile enterprises among Slovaks.

In terms of operating experience, the Hungarian sample was dominated by experienced enterprises with more than a decade of operation, while the Slovak sample was much “younger”, with the highest proportion (35.9%) of enterprises operating for 1–5 years and a much smaller proportion (31.5%) of enterprises with more than 10 years of operation, compared with the Hungarian sample. The composition of the samples is shown in Table 1.

Table 1. Sample composition (Source: own research, 2023, N = 181 (SK), N = 427 (HU)).

		Hungarian %	Slovak %
Number of employees in enterprises	Micro enterprise (0–9 persons)	57.1	71.3
	Small business (10–49 persons)	26.7	20.4
	Medium-sized enterprise (50–249 persons)	16.2	8.3
Nature of business activities	Production sector—manufacturing (industrial) sector	15.0	25.0
	Services sector	52.0	54.0
	Commercial sector	24.0	21.0
	Has a mixed profile	9.0	0.0
Operational experience	Up to 1 year	6.6	9.9
	Between 1 and 5 years	21.1	35.9
	Between 6 and 10 years	16.6	22.7
	Over 10 years	55.7	31.5

4. Results

4.1. Knowledge of the European Green Deal and Green Activities among Hungarian and Slovak Businesses

First, we analyzed the level of awareness of the European Green Deal among companies, as illustrated in the second table of the study (Table 2). Hungarian companies typically had only a superficial knowledge of the Agreement, with one fifth of them not having even heard of it. Slovak companies had a higher level of knowledge and awareness than Hungarians, but even so, the majority of them had only a superficial knowledge of the Agreement.

Table 2. Knowledge of the European Green Deal in the Hungarian sample (%).

	Responses (%) in the Hungarian Sample	Responses (%) in the Slovak Sample
Have heard and know in detail	5.9	11.6
Heard of it, but have only a superficial knowledge of it	33.7	27.6
Heard but do not know what the agreement contains	24.6	25.4
Never heard of it, but interested in what it contains	20.4	19.3
Have not heard of it, but do not think it is important	3.5	4.4
Have not heard of it, but do not care	11.9	11.6
Total	100.0	100.0

We think that these results alone clearly show that the European Green Deal is not a well-known concept among companies. For both the Hungarian and the Slovak samples, we obtained results emphasizing the need for education in relation to activities aimed at establishing the cognitive element of attitudes (H1 confirmed). Regarding the content of the Agreement, the Hungarian and Slovakian responses showed even more differentiated results: Hungarian companies—although fewer have heard of it—had a more accurate knowledge of it than their Slovakian counterparts (Figure 1). Slovakian responses showed more evidence of a lack of knowledge of the Agreement, highlighting the importance and role of its educational, community marketing activities.

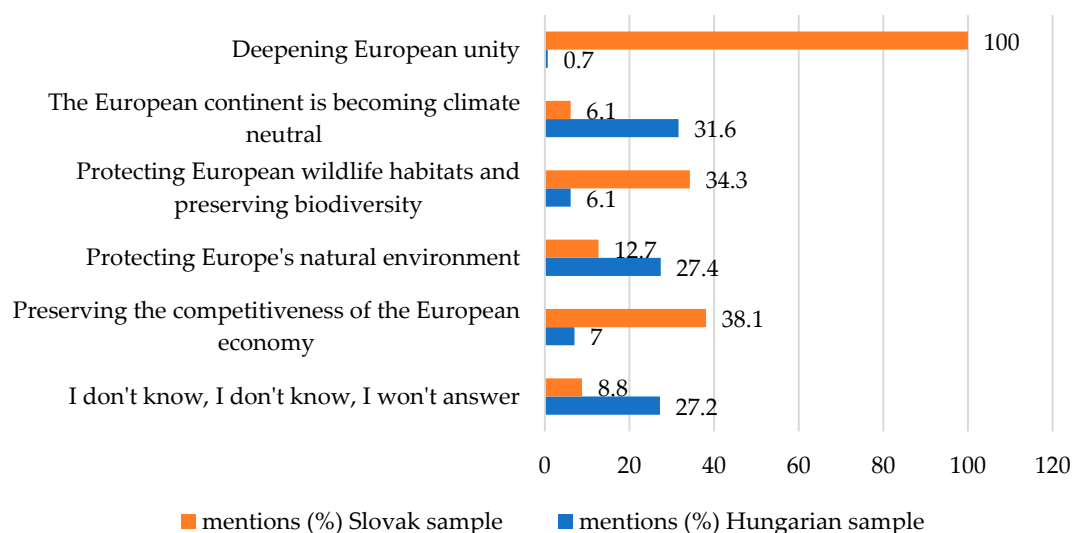


Figure 1. Opinions on the primary objective of the European Green Agreement among the Hungarian sample (%).

In the next stage, we analyzed the environmental attitudes and activities of enterprises (Table 3). Hungarian businesses tended to be more responsible in their waste management, rationalize their energy consumption, and manage water resources more sparingly. Efforts

to continuously reduce their impact on the environment showed encouraging results overall. Waste management, rationalization of energy consumption, and more economical use of water resources were also the most common behaviors of Slovak enterprises and were even more predominant in the daily life of enterprises than in Hungarian enterprises, according to the responses. Businesses also tended to reduce their impact on the environment and plan to implement sustainability in their business activities year on year. The latter two behavioral elements were also more prominent among Slovak enterprises than among their Hungarian counterparts.

Table 3. Environmental attitudes of Hungarian and Slovak enterprises.

	Hungarian Enterprises (N = 427)		Slovak Businesses (N = 181)	
	Mean	Std. Deviation	Mean	Std. Deviation
We are trying to reduce greenhouse gas emissions	2.09	1.421	2.57	1.055
Trying to reduce particulate pollution	2.06	1.415	2.70	1.055
Rationalizing our energy consumption	2.80	1.393	2.99	0.957
Using our water more sparingly	2.67	1.376	2.94	0.982
We are managing waste more responsibly	2.85	1.379	3.09	0.982
Consciously adapting organizational processes for energy efficiency	2.31	1.352	2.80	1.019
The drive for sustainability is a more important aspect for us every year	2.39	1.400	2.87	0.972
We are constantly trying to reduce our impact on the environment	2.47	1.357	2.87	0.972
Streamlining logistics processes to reduce the transport of goods and people	2.25	1.402	2.76	1.040
We strive to use renewable energy	2.23	1.389	2.60	1.037
More and more green investments are being launched	1.74	1.329	2.38	1.045
We look for green innovation and technological developments	1.89	1.373	2.48	1.036
Getting our people (our staff) interested in the green transition	1.91	1.328	2.54	1.019
Greening is central to the company's strategy	1.91	1.359	2.54	1.067
Our activities are carried out in a way that has a positive impact on the environment	2.05	1.305	2.69	1.018
We apply for grants and tenders that promote greening	1.66	1.317	2.33	1.145

In terms of environmental activity, the most dominant phenomenon for Hungarians was the reduction in the amount of paper used, which we believe is also supported and reinforced by digitalization processes (Table 4). In addition, Hungarian companies tended to have a management fully committed to and supportive of a green approach. We think this is a very important aspect, because if the management of a company is not sufficiently committed to sustainability and environmental aspects, the sustainable approach and behavior within the company will not be successful enough and will not be able to operate effectively in the long term. Reducing the use of paper was also the most typical activity among Slovak enterprises, even more so than among Hungarians. This was also true for corporate management support for a green approach. Meanwhile, the increase in corporate activity to protect and preserve the environment over the past three years was a characteristic activity for Slovaks.

Table 4. Environmental activity of Hungarian and Slovak enterprises.

	Hungarian Enterprises (N = 427)		Slovak Businesses (N = 181)	
	Mean	Std. Deviation	Mean	Std. Deviation
The company has done a lot to protect and preserve the environment over the past 3 years	1.98	1.255	2.50	0.886
In the past 3 years, the company has launched several CSR activities or projects	1.23	1.173	2.08	0.948
The company consciously trains and forms its employees to adopt a green approach	1.63	1.279	2.38	0.962
Business is consciously turning to renewable energy sources	1.97	1.374	2.48	0.987
The company is looking for applications with greening as one of their objectives	1.61	1.250	2.28	1.022
All the tools are in place to reduce the company's negative impact on the environment	1.79	1.278	2.28	0.933
The company can set aside enough money in its management to make green improvements	1.72	1.279	2.28	0.995
It would not be a major challenge for the business to switch to new resources	1.66	1.255	2.25	1.005
The company has a management that is fully committed to and supports a green approach	2.10	1.399	2.65	0.969
The company also has a so-called green strategy	1.51	1.172	2.27	0.964
The company tries to use solutions that reduce the amount of paper used	2.25	1.416	2.75	0.961
The company also organizes programmes to raise awareness of the importance of sustainability among a wider audience	1.45	1.185	2.28	0.984
The company regularly participates in events and programmes related to greening	1.41	1.142	2.16	0.967
Important goals for the company include better meeting the Green Deal targets (i.e., zero emissions)	1.48	1.253	2.39	1.003

Overall, we observed that in both the Hungarian and Slovak samples, it was true that there was a strong lack of knowledge of the Green Agreement among businesses, with the Slovak sample having much less valid knowledge of its content. In our view, the results clearly show that it is essential to disseminate information about the Green Agreement, its precise content, its purpose, and its impact on the daily life of enterprises, in a targeted and well-publicized way. In both the Hungarian and the Slovakian samples, and more typically in the latter, we found that companies were striving to implement a green approach, that they were actually active in this area, and, also particularly important for the strengthening of sustainability aspects, that the green approach was also supported by company managers. All this shows that we are faced with a phenomenon of cognitive dissonance in both cases: the lack of knowledge and skills related to the green approach is significant, while the emotional and action elements related to it show a positive aspect. This means that companies are open to the idea of committing to and implementing green activities, but their actual knowledge and skills are lacking.

4.2. Analysis of the Links Between Business Characteristics and Environmental Behaviour and Sustainability Activities

In the next phase of the research, we investigated whether there was a correlation between the characteristics of the companies we studied (size, activity and operational experience) and their environmental behavior and activity (H2 and H3). We compared the companies' sustainability behavior and activity with these characteristics separately. In the Hungarian sample, we found a statistically verifiable correlation between the environmental awareness of enterprises and their size ($\text{sig} < 0.05$; H2/a confirmed). Comparing the size groups of enterprises, small enterprises were the most environmentally aware, with the highest level of environmental awareness in all but three of the dimensions examined. Medium-sized enterprises were the most active in terms of rational energy use, responsible waste management, and green investments (Table 5).

Table 5. Correlation between the environmental performance of Hungarian enterprises and the size of enterprises (one-way ANOVA).

		N	Mean	Sig
We are trying to reduce greenhouse gas emissions	Micro enterprise	244	1.86	0.0000
	Small enterprise	114	2.44	
	Medium-sized enterprise	69	2.33	
	Total	427	2.09	
Trying to reduce particulate pollution	Micro enterprise	244	1.93	0.0000
	Small enterprise	114	2.32	
	Medium-sized enterprise	69	2.06	
	Total	427	2.06	
Rationalizing our energy consumption	Micro enterprise	244	2.60	0.002
	Small enterprise	114	3.02	
	Medium-sized enterprise	69	3.14	
	Total	427	2.80	
Using our water more sparingly	Micro enterprise	244	2.48	0.004
	Small enterprise	114	2.96	
	Medium-sized enterprise	69	2.86	
	Total	427	2.67	
We are managing waste more responsibly	Micro enterprise	244	2.65	0.002
	Small enterprise	114	3.06	
	Medium-sized enterprise	69	3.20	
	Total	427	2.85	
Consciously adapting organizational processes for energy efficiency	Micro enterprise	244	2.14	0.0100
	Small enterprise	114	2.60	
	Medium-sized enterprise	69	2.41	
	Total	427	2.31	
The drive for sustainability is a more important aspect for us every year	Micro enterprise	244	2.20	0.0060
	Small enterprise	114	2.67	
	Medium-sized enterprise	69	2.58	
	Total	427	2.39	

Table 5. Cont.

		N	Mean	Sig
We are constantly trying to reduce our impact on the environment	Micro enterprise	244	2.26	0.0010
	Small enterprise	114	2.80	
	Medium-sized enterprise	69	2.65	
	Total	427	2.47	
Streamline logistics processes to reduce the transport of goods and people	Micro enterprise	244	2.09	0.0200
	Small enterprise	114	2.50	
	Medium-sized enterprise	69	2.41	
	Total	427	2.25	
We strive to use renewable energy	Micro enterprise	244	1.96	0.0000
	Small enterprise	114	2.65	
	Medium-sized enterprise	69	2.49	
	Total	427	2.23	
More and more green investments are being launched	Micro enterprise	244	1.53	0.0010
	Small enterprise	114	1.95	
	Medium-sized enterprise	69	2.12	
	Total	427	1.74	
We look for green innovation and technological developments	Micro enterprise	244	1.64	0.0000
	Small enterprise	114	2.23	
	Medium-sized enterprise	69	2.20	
	Total	427	1.89	
Getting our people (our staff) interested in the green transition	Micro enterprise	244	1.75	0.0030
	Small enterprise	114	2.26	
	Medium-sized enterprise	69	1.90	
	Total	427	1.91	
Greening is central to the company's strategy	Micro enterprise	244	1.75	0.0100
	Small enterprise	114	2.19	
	Medium-sized enterprise	69	2.01	
	Total	427	1.91	
Our activities are carried out in a way that has a positive impact on the environment	Micro enterprise	244	1.88	0.007
	Small enterprise	114	2.32	
	Medium-sized enterprise	69	2.20	
	Total	427	2.05	
We apply for grants and tenders that promote greening	Micro enterprise	244	1.49	0.006
	Small enterprise	114	1.90	
	Medium-sized enterprise	69	1.88	
	Total	427	1.66	

The size of the enterprises was also significantly correlated with their sustainability activities ($\text{sig} < 0.05$; H3/a confirmed). In this respect, small enterprises were also the most prominent in terms of sustainability activities. In terms of CSR activities and educating employees to be green, these were only the two activities in which medium enterprises outperformed the small enterprise group (Table 6).

Table 6. Correlation between the environmental activity of Hungarian enterprises and the size of enterprises (one-way ANOVA).

		N	Mean	Sig
In the past three years, the company has launched several CSR activities or projects	Micro enterprise	244	1.02	0.00000
	Small enterprise	114	1.47	
	Medium-sized enterprise	69	1.59	
	Total	427	1.23	
The company consciously trains and forms its employees to adopt a green approach	Micro enterprise	244	1.43	0.00100
	Small enterprise	114	1.89	
	Medium-sized enterprise	69	1.93	
	Total	427	1.63	
Business is consciously turning to renewable energy sources	Micro enterprise	244	1.70	0.00000
	Small enterprise	114	2.46	
	Medium-sized enterprise	69	2.12	
	Total	427	1.97	
The company is looking for applications with greening as one of their objectives	Micro enterprise	244	1.32	0.00000
	Small enterprise	114	2.11	
	Medium-sized enterprise	69	1.84	
	Total	427	1.61	
The company can set aside enough money in its management to make green improvements	Micro enterprise	244	1.40	0.00000
	Small enterprise	114	2.14	
	Medium-sized enterprise	69	2.17	
	Total	427	1.72	
It would not be a major challenge for the business to switch to new resources	Micro enterprise	244	1.48	0.00300
	Small enterprise	114	1.94	
	Medium-sized enterprise	69	1.84	
	Total	427	1.66	
The company also has a so-called green strategy	Micro enterprise	244	1.35	0.00700
	Small enterprise	114	1.74	
	Medium-sized enterprise	69	1.67	
	Total	427	1.51	
The company also organizes programmes to raise awareness of the importance of sustainability among a wider audience	Micro enterprise	244	1.24	0.00000
	Small enterprise	114	1.82	
	Medium-sized enterprise	69	1.58	
	Total	427	1.45	
The company regularly participates in events and programmes related to greening	Micro enterprise	244	1.25	0.00500
	Small enterprise	114	1.64	
	Medium-sized enterprise	69	1.57	
	Total	427	1.41	

We also found a significant correlation between the profile of Hungarian companies and their environmental behavior and activity in the Hungarian sample (sig < 0.05, H2/b and H3/b confirmed) (Table 7).

Table 7. Correlation between the environmental performance of Hungarian enterprises and the profile of enterprises (one-way ANOVA).

		N	Mean	Sig
We are trying to reduce greenhouse gas emissions	Production sector	65	2.88	0.0000
	Services sector	222	1.82	
	Commercial sector	101	2.26	
	Mixed profile	39	1.87	
	Total	427	2.09	
Trying to reduce particulate pollution	Production sector	65	2.74	0.0000
	Services sector	222	1.89	
	Commercial sector	101	2.03	
	Mixed profile	39	1.92	
	Total	427	2.06	
Rationalizing our energy consumption	Production sector	65	3.22	0.0200
	Services sector	222	2.64	
	Commercial sector	101	2.92	
	Mixed profile	39	2.69	
	Total	427	2.80	
Using our water more sparingly	Production sector	65	3.15	0.0000
	Services sector	222	2.44	
	Commercial sector	101	2.91	
	Mixed profile	39	2.54	
	Total	427	2.67	
We are managing waste more responsibly	Production sector	65	3.09	0.0000
	Services sector	222	2.80	
	Commercial sector	101	2.90	
	Mixed profile	39	2.62	
	Total	427	2.85	
Consciously adapting organizational processes for energy efficiency	Production sector	65	2.71	0.0010
	Services sector	222	2.14	
	Commercial sector	101	2.58	
	Mixed profile	39	1.87	
	Total	427	2.31	
The drive for sustainability is a more important aspect for us every year	Production sector	65	2.74	0.0000
	Services sector	222	2.21	
	Commercial sector	101	2.73	
	Mixed profile	39	1.90	
	Total	427	2.39	
We are constantly trying to reduce our impact on the environment	Production sector	65	3.00	0.0000
	Services sector	222	2.36	
	Commercial sector	101	2.60	
	Mixed profile	39	1.82	
	Total	427	2.47	

Table 7. Cont.

		N	Mean	Sig
Streamline logistics processes to reduce the transport of goods and people	Production sector	65	2.82	0.0000
	Services sector	222	2.03	
	Commercial sector	101	2.54	
	Mixed profile	39	1.79	
	Total	427	2.25	
We strive to use renewable energy	Production sector	65	2.91	0.0000
	Services sector	222	1.91	
	Commercial sector	101	2.56	
	Mixed profile	39	2.08	
	Total	427	2.23	
More and more green investments are being launched	Production sector	65	2.49	0.0000
	Services sector	222	1.53	
	Commercial sector	101	1.79	
	Mixed profile	39	1.54	
	Total	427	1.74	
We look for green innovation and technological developments	Production sector	65	2.43	0.0010
	Services sector	222	1.71	
	Commercial sector	101	2.04	
	Mixed profile	39	1.62	
	Total	427	1.89	
Getting our people (our staff) interested in the green transition	Production sector	65	2.49	0.0000
	Services sector	222	1.64	
	Commercial sector	101	2.26	
	Mixed profile	39	1.56	
	Total	427	1.91	
Greening is central to the company's strategy	Production sector	65	2.45	0.0010
	Services sector	222	1.74	
	Commercial sector	101	2.04	
	Mixed profile	39	1.67	
	Total	427	1.91	
Our activities are carried out in a way that has a positive impact on the environment	Production sector	65	2.66	0.0000
	Services sector	222	1.82	
	Commercial sector	101	2.33	
	Mixed profile	39	1.62	
	Total	427	2.05	
We apply for grants and tenders that promote greening	Production sector	65	2.15	0.0010
	Services sector	222	1.50	
	Commercial sector	101	1.84	
	Mixed profile	39	1.33	
	Total	427	1.66	

In the case of the corporate green strategy and efforts to use renewable energy sources and programs to promote sustainability, the dominance of the producer sector over the commercial sector was observed in all the activities examined (Table 8).

Table 8. Correlation between the environmental activity of Hungarian enterprises and the profiles of enterprises (one-way ANOVA).

		N	Mean	Sig
The company has done a lot to protect and preserve the environment over the past 3 years	Production sector	65	2.37	0.002
	Services sector	222	1.79	
	Commercial sector	101	2.21	
	Mixed profile	39	1.87	
	Total	427	1.98	
In the past 3 years, the company has launched several CSR activities or projects	Production sector	65	1.65	0.000
	Services sector	222	1.05	
	Commercial sector	101	1.52	
	Mixed profile	39	0.82	
	Total	427	1.23	
The company consciously trains and forms its employees to adopt a green approach	Production sector	65	2.03	0.010
	Services sector	222	1.50	
	Commercial sector	101	1.73	
	Mixed profile	39	1.46	
	Total	427	1.63	
Business is consciously turning to renewable energy sources	Production sector	65	2.25	0.001
	Services sector	222	1.73	
	Commercial sector	101	2.32	
	Mixed profile	39	2.00	
	Total	427	1.97	
The company is looking for applications with greening as one of their objectives	Production sector	65	2.05	0.002
	Services sector	222	1.41	
	Commercial sector	101	1.74	
	Mixed profile	39	1.69	
	Total	427	1.61	
The company can set aside enough money in its management to make green improvements	Production sector	65	2.15	0.002
	Services sector	222	1.58	
	Commercial sector	101	1.90	
	Mixed profile	39	1.38	
	Total	427	1.72	
It would not be a major challenge for the business to switch to new resources	Production sector	65	2.00	0.000
	Services sector	222	1.57	
	Commercial sector	101	1.91	
	Mixed profile	39	1.00	
	Total	427	1.66	

Table 8. *Cont.*

		N	Mean	Sig
The company also has a so-called green strategy	Production sector	65	1.72	0.000
	Services sector	222	1.32	
	Commercial sector	101	1.85	
	Mixed profile	39	1.28	
	Total	427	1.51	
The company also organizes programmes to raise awareness of the importance of sustainability among a wider audience	Production sector	65	1.54	0.001
	Services sector	222	1.30	
	Commercial sector	101	1.84	
	Mixed profile	39	1.18	
	Total	427	1.45	
Important goals for the company include better meeting the Green Deal targets (i.e., zero emissions)	Production sector	65	1.86	0.007
	Services sector	222	1.45	
	Commercial sector	101	1.50	
	Mixed profile	39	1.00	
	Total	427	1.48	

Similarly, in the Slovak sample, we examined whether there was a correlation between the size, profile, or operational experience of enterprises and their environmental activities and behavior. In the Slovak sample, the size of enterprises was the determinant of environmental behavior. In the Slovak sample, medium-sized enterprises were the most active in terms of sustainability issues and were characterized by the highest degree of openness towards environmental behavior (Table 9).

Table 9. Correlation between the environmental performance of Slovak enterprises and the profile of enterprises (one-way ANOVA).

		N	Mean	Sig
Consciously adapting organizational processes for energy efficiency	Micro enterprise	129	2.69	0.034
	Small enterprise	37	2.97	
	Medium-sized enterprise	15	3.33	
	Total	181	2.80	
We are constantly trying to reduce our impact on the environment	Micro enterprise	129	2.78	0.077
	Small enterprise	37	3.00	
	Medium-sized enterprise	15	3.33	
	Total	181	2.87	
We strive to use renewable energy	Micro enterprise	129	2.49	0.042
	Small enterprise	37	2.76	
	Medium-sized enterprise	15	3.13	
	Total	181	2.60	
More and more green investments are being launched	Micro enterprise	129	2.25	0.030
	Small enterprise	37	2.65	
	Medium-sized enterprise	15	2.80	
	Total	181	2.38	

Table 9. Cont.

		N	Mean	Sig
We look for opportunities for green innovation and technological development	Micro enterprise	129	2.32	0.002
	Small enterprise	37	2.78	
	Medium-sized enterprise	15	3.13	
	Total	181	2.48	
Getting our people (our staff) interested in the green transition	Micro enterprise	129	2.43	0.018
	Small enterprise	37	2.62	
	Medium-sized enterprise	15	3.20	
	Total	181	2.54	
Greening is central to the company's strategy	Micro enterprise	129	2.40	0.002
	Small enterprise	37	2.73	
	Medium-sized enterprise	15	3.33	
	Total	181	2.54	
We will apply for grants and tenders that promote greening	Micro enterprise	129	2.14	0.001
	Small enterprise	37	2.68	
	Medium-sized enterprise	15	3.13	
	Total	181	2.33	

5. Conclusions and Discussion

As a result of this research, we found a great lack of knowledge among both Hungarian and Slovakian businesses about the content and precise ambitions of the European Green Agreement (H1 confirmed). The majority of businesses, even if they were not aware of it, did not have a precise knowledge of it. This was true for both Hungarian and Slovak enterprises surveyed. We believe that this result clearly confirms and supports the need for education in both countries to strengthen the environmental and sustainability approach. In order to encourage enterprises to treat sustainability issues as a strategic pillar and to be open and active in supporting them, the cognitive stage needs to be established first and foremost. In the first instance, this means providing high-intensity information that is understandable and useful to businesses. In the framework of the research, we examined the environmentally conscious behavior and activities of Hungarian and Slovakian enterprises. For both samples, we found that openness, willingness to act, and emotional commitment to the issue on the part of the enterprises are ensured, while the reason for cognitive dissonance lies in the lack of knowledge or precise knowledge.

This research also analyzed whether business characteristics such as size, operational experience and scope of activity were associated with corporate environmental behavior and activities. The results showed significant relationships between the size and profile of enterprises in Hungary, and the size of enterprises in Slovakia, and the practice of environmentally conscious and sustainable attitudes (H2/a, H2/b, H3/a and H3/b confirmed). Among Hungarian businesses, small businesses and the productive sector were found to be the most committed and active in practicing sustainability. In the case of Slovak enterprises, medium-sized enterprises were found to be the most active in terms of sustainable, environmentally conscious issues. We believe that these results are also important because they highlight which enterprises in each country can be most relied upon to implement sustainable, green aspirations. These enterprises can, in our view, be the main indicators and opinion leaders in promoting this approach and the activities that are needed to promote the European Green Deal and its objectives. A limitation of this research is the local nature of the sampling; given the sampling technique, the results cannot be generalized to any population. As a continuation of the research, we plan to implement a quota

sampling in the future, which could be representative of the countries according to the characteristics of the companies we are investigating (size, profile, operational experience). In addition, as a continuation of the research, we will also seek to implement a Romanian and a Polish sample, similarly using a quota-based procedure to ensure representativeness based on the above-mentioned company characteristics. This would allow comparative study between the Visegrad countries, which we believe will be able to provide detailed relevant guidelines for further practice in support of the dissemination of green attitudes.

It would be extremely important if economic policy could be of even greater help to these businesses. On the one hand, the benefits of the Green Deal should be much more widely publicized and demonstrated to these companies. They also need to be made aware of the potential benefits of more closely linking sustainability to shaping our competitiveness. Economic policy could help by providing additional resources to help overcome financial difficulties for SMEs, especially in relation to green-related development, innovation, or projects. Good examples and best practices should also be shared more widely with companies so that they can learn from and observe real concrete examples, and businesses should be more open and receptive. Education can also help them to see the potential, not to shy away from change, and to recognize the sources of competitiveness that greening can bring. Most companies may not really know what greening is, nor how to build competitiveness at the same time. It may be inconceivable and unimaginable that they could do something themselves to improve their own operations and their impact on the environment at the same time. Indeed, by raising awareness, businesses, and thus smaller businesses, can do a lot to ensure that the future will also provide viable conditions for future generations.

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