

Exploring the Impact of Companies’ Profiles on Environmental Activities

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Abstract

This study explores the nexus between companies' profiles and their engagement in environmental activities within the Romanian HoReCa sector. Specifically, it investigates the influence of gender, age, position within the company, and locality on individuals' perceptions of environmental protection. Using a survey administered to 87 entities in the HoReCa sector, the study employs SPSS for an exploratory analysis. The findings reveal the high importance accorded to environmental protection across different organizational roles, genders, and age groups, transcending geographical limitations. The study further underscores the significance of role-specific environmental strategies, providing valuable insights for promoting sustainable practices and contributing to broader sustainable development goals.

Key words: companies’ profiles, environmental activities, sustainable development, HoReCa sector, Romania

J.E.L. classification: F64, H00, Q50

1. Introduction

The interplay of companies' profiles with their environmental activities is increasingly becoming a subject of significance in the landscape of modern corporate strategy. This subject, while not entirely new, has undergone considerable transformation as the broader business community grapples with the escalating realities of environmental issues and sustainable development (Appannan *et al*, 2023, p. 1915). A pivotal question, therefore, is how the profile of a company influences its engagement in environmental activities, and how the position occupied by various stakeholders (e.g., owners, managers, employees) within these companies further impacts such engagement. In this vein, the current study aims to investigate these intersections within Romania's dynamic business environment.

Company profiles, comprising elements like size, industry type, and market orientation, significantly shape the company's environmental approach (Sardianou, Stauropoulou and Kostakis, 2017, p. 52). However, individual actors within these firms add complexity, with their attitudes and actions playing a pivotal role in determining the company's environmental impact. This influence is pronounced in the context of Corporate Social Responsibility (CSR), which embodies a company's commitment to balance economic growth with environmental protection and societal needs (Hübel (Anghel), Stan and Tasențe, 2023a, p. 1104). Additionally, this relationship becomes crucial when aligning corporate strategies with the United Nations' Sustainable Development Goals (SDGs) (Nylund *et al*, 2022, p. 6).

Measurement and reporting frameworks play an integral role in communicating a company's progress in environmental activities and sustainable development (Ramos *et al*, 2013, p. 318). This commitment to transparency fosters trust among stakeholders, equipping them with critical

information about a company's sustainability efforts.

By situating this exploration within the context of Romania, we introduce a distinctive element to the discourse. This country's diverse business ecosystem provides a rich backdrop against which the interplay between companies' profiles, positions within these companies, and environmental activities can be scrutinised. Understanding how these interactions shape the approach towards sustainability among Romanian companies can offer valuable insights into local sustainable development, and potentially impact the perception and quality of daily life in both public and private sectors.

In sum, the relationship between companies' profiles, the positions within these companies, and their environmental activities offers a complex but critical area of study for sustainable development. A nuanced understanding of this relationship, particularly in the context of Romania, holds potential not just for academia but also for practitioners and policymakers keen on promoting sustainable business practices. This study thus embarks on an exploration of these complex interactions, aiming to contribute to both theory and practice in the domain of sustainable development.

2. Literature review

Understanding the intricate relationships between company profiles and environmental activities is central to fostering sustainable development. However, these relationships are multifaceted and shaped by various factors, such as the role of different actors within companies, the implementation of environmental management systems, stakeholder engagement, and the overall corporate sustainability strategy.

Social and environmental reporting plays a crucial role in conveying a company's commitment to sustainable development. Alshbili, Elamer and Moustafa (2021, p. 882) emphasize the importance of transparent reporting practices in bridging institutional voids and promoting sustainable development. Similarly, Khuntia (2014, pp. 23-24) highlights the increasing significance of environmental reporting as a tool for companies to demonstrate their commitment to sustainable development. These findings suggest that companies' reporting practices can significantly influence their environmental activities, shaping their contribution to sustainable development. However, it is important to consider how these practices are perceived by different stakeholders, as emphasized by Haddock-Fraser (2012, p. 330), who proposes an alternative methodology to assess stakeholder engagement by considering media coverage and its impact on companies' environmental activities. In this regard, Guziana and Dobers (2013, p. 194) investigate how sustainability leaders communicate corporate activities related to sustainable development. The research emphasizes the significance of effective communication strategies in engaging stakeholders and promoting companies' environmental activities.

The role of different actors within companies also plays a key role in shaping their environmental activities. Valls Martinez, Martin Cervantes and Cruz Rambaud (2020, p. 2644) provide an insightful perspective on this by examining the representation of women on corporate boards and its relationship with sustainable development. They explore the potential impact of gender policies on sustainable practices, suggesting that companies' profiles and their environmental activities can be shaped by internal diversity and inclusion policies. Braşoveanu (2013, pp. 87-88) discusses the importance of strategic planning and policy frameworks in environmental protection and sustainable development. This highlights the significance of establishing a foundation for companies' environmental engagement. Moreover, the study by Stan *et al* (2021, p. 631) underscores the importance of stakeholder perception in shaping sustainable tourism practices, hinting at the possible broader application of this insight to other sectors as well.

Environmental management systems (EMS) provide a systematic approach to managing environmental impacts. The study by Bravi *et al* (2020, p. 2561) highlights the role of EMS implementation in enhancing environmental performance and contributing to sustainable development. Similarly, Chaudhry and Amir (2020, p. 3544) emphasize the significance of proactive environmental strategies and accounting practices in achieving sustainable outcomes. In this context, the use of tools such as Quality Function Deployment (QFD) can be of significance, as suggested by Condrea, Stanciu and Aivaz (2012, p. 71), who highlight its importance in aligning customer requirements with quality management processes.

Rus (2013, p. 944) examines the concept of the knowledge triangle within a knowledge-based society. The study highlights the importance of integrating education, research, and innovation in driving sustainable development. Also, Aivaz (2021a; 2021b) and Aivaz and Căpățână (2021, p.290) offer insights into the impact of various factors such as ICT advancements, infrastructure, human resources, and financial performance on companies' operations and, by extension, their environmental activities. They demonstrate the interconnectedness of economic, social, and environmental aspects of sustainability. Similarly, Gambetta *et al* (2021, p. 2) underscore the role of financial institutions in promoting sustainable practices and addressing environmental challenges.

The studies by Stan (2014; 2022; 2013) and Stan and Cortel (2022, p. 3) emphasize the significance of strategic planning, policy frameworks, legal regulations, and stakeholder participation in driving sustainable development. They highlight the crucial role of public-private partnerships, legal regulations, and citizen participation in shaping companies' profiles and their engagement in environmental activities.

Gómez-Bezares, Przychodzen and Przychodzen (2016, p.2) explore how sustainable development can help companies create shareholder value and improve financial performance, providing evidence on the potential benefits of engaging in environmental activities. However, Petrișor, Susa and Petrișor (2020, p. 170) caution against the risks associated with market-based approaches to environmental protection, suggesting the need for a balanced perspective that takes into account potential unintended consequences.

Malíková (2013, p. 696) identifies the environmental impact of companies by analyzing their financial accounts. The study demonstrates the use of financial information as an indicator of companies' environmental performance and their contribution to sustainable development. Finally, the research by Aivaz, Munteanu and Chiriac (2022, p. 338) demonstrates the role of regulatory bodies in ensuring transparency and compliance with fiscal regulations. They highlight the potential impact of regulatory actions on companies' profiles and their environmental activities.

In summary, the impact of companies' profiles on environmental activities is influenced by a multitude of factors that encompass various aspects of their operations. The literature review contributes to the knowledge base for both practitioners and researchers alike, offering a deeper understanding of the interplay between various factors and their influence on companies' environmental activities. These insights can inform strategic decision-making processes and guide the development of effective policies and practices that promote sustainable development in organizations. Additionally, by considering the diverse positions held by stakeholders, including proprietors, managers, employees, and others, this review underscores the importance of acknowledging and addressing the specific roles and responsibilities of different stakeholders in driving environmental engagement and sustainable development within companies.

3. Research methodology

This research was designed to delve into the significance of environmental protection in Romania's HoReCa sector, with a particular focus on how individuals' perspectives differ based on gender, age, division within the sector, role within the company, and locality type. The exploration aimed to clarify the relationship between corporate profiles, inclusive of stakeholder dynamics, and environmental activities.

A questionnaire was developed as the primary research tool and was distributed to 87 entities in the HoReCa sector. This survey comprised questions that sought to gauge respondents' attitudes towards environmental protection, and it also collected demographic data. Upon data collection, an exploratory analysis was conducted utilizing the SPSS software. This approach allowed for a comprehensive investigation into the intersections of the respondents' profiles and their views on environmental importance. The application of descriptive statistics provided a holistic overview of the profiles and environmental commitments, and further analysis revealed the underlying connections and dependencies between these factors.

The core intention of this research is not only to untangle the complex network of corporate characteristics and stakeholder interactions but also to discern how these can be utilized to amplify environmental initiatives. By doing so, the research offers valuable insights into promoting sustainable practices within the HoReCa sector in Romania, contributing to the broader sustainable

development goals. Through this comprehensive exploration, the study sheds light on the factors that influence environmental attitudes and practices within the HoReCa sector, thereby enhancing our understanding of sustainability within this specific industry context.

4. Findings

In this section, we will present the results of our exploratory analysis, elucidating the intricate relationships between the characteristics of companies' profiles, their stakeholder dynamics, and their engagement in environmental activities, thereby offering new insights into how these aspects interrelate and influence each other in the broader context of sustainable development.

The presented data from a study examines respondents' perceptions of the importance of environmental protection, differentiated by gender. Respondents rated the importance on a scale from 1 (not important) to 5 (very important).

The data in Table no. 1 provides a breakdown of respondents' perception of the importance of environmental protection, stratified by gender. Upon inspection of the data, several potential explanations emerge to account for the observed patterns.

Table no. 1 The importance of environmental protection based on respondents' gender

Gender	2 - very little important	3 - little important	4 - important	5 - very important	Total
Masculine	3.7%	22.2%	22.2%	51.9%	100.0%
Feminine		6.7%	20.0%	73.3%	100.0%
Total	1.8%	14.0%	21.1%	63.1%	100.0%

Source: Authors' work

Firstly, a significant proportion of both genders regard environmental protection as very important, with a higher percentage observed among female respondents (73.3%) compared to male respondents (51.9%). This difference may be indicative of a broader trend recognized in environmental psychology literature, where women often report stronger pro-environmental attitudes than men. This gender difference can be attributed to various factors, such as gender socialization patterns that promote nurturing and caring attitudes in women, potentially extending to the environment (Zelezny, Chua and Aldrich, 2000, p. 444). Secondly, a small fraction of respondents from both genders perceived environmental protection as very little important or slightly important (2 and 3 on the scale, respectively). This might reflect a segment of the population that is less engaged with environmental issues, possibly due to lack of awareness, different priorities, or skepticism towards environmental concerns.

The Chi-square statistical analysis reveals a significant linear relationship between gender and perceptions of the importance of environmental protection (Table no. 2). This suggests a systematic difference in perceptions across genders, with a general trend of increased concern for environmental protection moving from male to female respondents. The Pearson Chi-square value of 4.633 with a p-value of 0.201 suggests that there is no significant difference in the overall distribution of responses between males and females at a conventional 0.05 significance level.

Table no. 2 Pearson's Chi-Square test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	4,633 ^a	3	0.201
Likelihood Ratio	5.114	3	0.164
Linear-by-Linear Association	4.350	1	0.037
N of Valid Cases	57		

a. 4 cells (50.0%) have expected count less than 5. The minimum expected count is 0.47.

Source: Authors' work

However, the Linear-by-Linear Association value of 4.350 with a p-value of 0.037 indicates a statistically significant linear relationship between gender and perceptions of the importance of environmental protection. This suggests that there is a significant increase in the perception of the

importance of environmental protection when moving from male to female respondents. Of the 87 legal entities investigated, valid responses were recorded for 57 entities. In other words, 57 individuals confirmed their gender. It is important to note that 50% of the cells in this Chi-square analysis have expected counts less than 5. This violates an assumption of the Chi-square test and suggests caution in interpreting the results. Future studies may consider increasing the sample size for a more robust statistical analysis.

However, it's crucial to note the complexity of these perceptions, as they may be shaped by multiple intersecting factors beyond gender, including age, education, socio-economic status, and cultural context, among others. These factors, while beyond the scope of this specific analysis, could be explored in future research to provide a more comprehensive understanding of the determinants of environmental attitudes.

The data from Table no. 3 represents respondents' perception of the importance of environmental protection stratified by age groups.

Table no. 3 The importance of environmental protection based on respondents' age

Age	2 - very little important	3 - little important	4 - important	5 - very important	Total
16 - 24		20.0%	30.0%	50.0%	100.0%
25 - 34		18.2%	9.1%	72.7%	100.0%
35 - 44	4.5%	9.1%	22.7%	63.7%	100.0%
45 - 54		15.4%	23.1%	61.5%	100.0%
55 - 65				100.0%	100.0%
Total	1.8%	14.0%	21.1%	63.1%	100.0%

Source: Authors' work

A cursory glance at the data shows that the perception of environmental protection being 'very important' (5 on the scale) increases with age, with the 55-65 age group having 100% of its respondents in this category. It can be inferred that the older the respondents, the more importance they place on environmental protection. This could be due to several reasons, such as increased awareness with age, or a reflection of the societal changes they have witnessed over time, contributing to a heightened sense of environmental concern. Thus, the research of Hübel (Anghel), Stan and Tasește (2023b, p. 52) found that the age of respondents significantly influences their perceptions of socio-economic issues in the context of sustainable local development.

The Pearson Chi-square value of 4.567 with an asymptotic significance (p-value) of 0.971 suggests that there is no statistically significant difference in perceptions among different age groups at a conventional 0.05 significance level (Table no. 4). Similarly, the Linear-by-Linear Association value of 0.265 with a p-value of 0.606 also indicates no significant linear relationship between age and perceptions of the importance of environmental protection. This suggests that while there are observable differences in the distribution of responses across age groups, these differences do not statistically significantly deviate from what would be expected if age and environmental concern were independent.

Table no. 4 Pearson's Chi-Square test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	4,633 ^a	3	0.201
Likelihood Ratio	5.114	3	0.164
Linear-by-Linear Association	4.350	1	0.037
N of Valid Cases	57		

a. 16 cells (80.0%) have expected count less than 5. The minimum expected count is 0.02.

Source: Authors' work

Of the 87 legal entities investigated, valid responses were recorded for 57 entities. In other words, 57 individuals confirmed their age. Of the 87 legal entities investigated, valid responses were recorded for 57 entities. In other words, 57 individuals confirmed their age. However, a key point to

note here is that 80% of the cells in this Chi-square analysis have expected counts less than 5. This violates a key assumption of the Chi-square test and suggests caution in interpreting the results. This is particularly relevant in small sample sizes or when the number of categories is high, as is the case in this analysis.

Overall, while the data suggests some patterns in environmental concern across age groups, the statistical tests indicate these may not be significant. Therefore, while age might play a role in shaping environmental attitudes, other factors such as education, culture, socio-economic status, and personal values might also be influential and warrant further exploration.

The presented data outlines the perceptions of the importance of environmental protection among respondents from various divisions of the HoReCa (Hotel, Restaurant, Café) sector (Table no. 5).

Table no. 5 The importance of environmental protection based on the HORECA division in which the respondents work

In which division of the HoReCa sector do you work?	2 - very little important	3 - little important	4 - important	5 - very important	Total
Hotel		30.0%	20.0%	50.0%	100.0%
Restaurant	4.8%	19.0%	23.8%	52.4%	100.0%
Catering / Delivery				100.0%	100.0%
Cafés - Tea houses			75.0%	25.0%	100.0%
Fast-food				100.0%	100.0%
Other		5.9%	11.8%	82.3%	100.0%
Total	1.8%	14.0%	21.1%	63.1%	100.0%

Source: Authors' work

In the catering/delivery and fast-food divisions, all respondents indicated that environmental protection is 'very important', suggesting a high degree of environmental awareness. This could be linked to the direct environmental implications of these divisions' operations, such as the generation of substantial packaging waste, which might heighten the awareness and importance placed on environmental protection.

In contrast, perceptions among respondents from hotel, restaurant, and 'other' divisions are more varied, although the majority still rate environmental protection as 'very important'. Among café-tea house employees, there is a leaning towards the perception of environmental protection being 'important' (75%) rather than 'very important' (25%).

However, statistical tests suggest no significant difference in perceptions across the different HoReCa divisions (Table no. 6).

Table no. 6 Pearson's Chi-Square test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	16,983 ^a	15	0.320
Likelihood Ratio	17.299	15	0.301
Linear-by-Linear Association	3.574	1	0.059
N of Valid Cases	57		

a. 21 cells (87.5%) have expected count less than 5. The minimum expected count is 0.02.

Source: Authors' work

The Pearson Chi-square test has a p-value of 0.320, and the Linear-by-Linear Association p-value is 0.059, both above the conventional 0.05 significance level, indicating no significant relationship. Out of the 87 economic operators investigated, valid responses were recorded for 57 entities that confirmed the HoReCa division in which they work. It's important to note that the chi-square test assumption has been violated, as 87.5% of the cells have expected counts less than 5. Therefore, the results should be interpreted with caution.

In the context of Vintilă, Stan and Ionițiu's (2021, p. 119) study, which analyzed companies' predilection to invest in the HoReCa sector in the Romanian coastal area, it can be hypothesized that companies with a stronger investment focus might have more established environmental policies and awareness, which could explain the higher importance ratings. However, given the diverse perceptions across divisions, this hypothesis would benefit from further investigation, considering other factors such as company size, management practices, and regulatory influences.

The presented data illustrates the perceptions of the importance of environmental protection among respondents from various positions within the HoReCa sector (Table no. 7).

Table no. 7 The importance of environmental protection based on the position held by respondents in the HORECA sector

What position do you hold?	2 - very little important	3 - little important	4 - important	5 - very important	Total
Owner	5.9%	11.8%	35.2%	47.1%	100.0%
Manager		22.2%	22.2%	55.6%	100.0%
Employee, without a management position		8.3%	16.7%	75.0%	100.0%
Other		33.3%		66.7%	100.0%
Total	1.8%	14.3%	21.4%	62.5%	100.0%

Source: Authors' work

For owners, managers, and non-managerial employees, a significant majority rates environmental protection as 'important' or 'very important', suggesting a broad recognition of environmental issues across different organizational levels. Interestingly, the highest proportion of 'very important' ratings is found among non-managerial employees (75.0%), followed by owners (47.1%) and managers (55.6%). This pattern might reflect a greater sensitivity or concern for environmental issues among frontline employees who directly engage with the environmental implications of their work activities.

Respondents in the 'other' category, potentially including roles like contractors or consultants, showed a somewhat lower recognition of environmental importance, with 33.3% rating it as 'little important' and 66.7% as 'very important'. However, caution is warranted in interpreting this, given potential variability and small sample size in this category.

The Pearson Chi-square test and the Linear-by-Linear Association test both return p-values (0.411 and 0.716, respectively) above the traditional 0.05 significance level, indicating that the differences in perceptions across the different roles are not statistically significant (Table no. 8). Out of the 87 economic operators investigated, valid responses were recorded for 56 individuals who confirmed the position they occupy in the HoReCa sector. However, 75.0% of the cells in this analysis had expected counts less than 5, indicating a violation of the Chi-square test assumption, and suggesting that the results should be interpreted with caution due to potential lack of statistical power.

Table no. 8 Pearson's Chi-Square test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	9,288 ^a	9	0.411
Likelihood Ratio	10.093	9	0.343
Linear-by-Linear Association	0.132	1	0.716
N of Valid Cases	56		

a. 12 cells (75.0%) have expected count less than 5. The minimum expected count is 0.11.

Source: Authors' work

Given the broader context, the perceived importance of environmental protection across different positions may be influenced by factors such as organizational culture, specific job responsibilities, and individual attitudes towards the environment. It would also be interesting to examine this considering previous research, which suggests that perceived environmental responsibility and commitment can vary according to job role and level within the organization.

The data portrays respondents' perceptions of the importance of environmental protection based on the type of locality they operate in (Table no. 9).

In all types of localities, a significant proportion of respondents rated environmental protection as 'very important', with 100% consensus in rural areas outside metropolitan zones, and strong majority agreement in urban areas and tourist resorts. Interestingly, in rural areas within the metropolitan zone, the responses were split evenly between 'important' and 'very important'.

Table no. 9 The importance of environmental protection based on the type of locality in which the respondents operate

In what type of locality do you operate?	2 - very little important	3 - little important	4 - important	5 - very important	Total
Rural, outside metropolitan area				100.0%	100.0%
Rural, within metropolitan area			50.0%	50.0%	100.0%
Small urban (under 100,000 inhabitants)		33.3%		66.7%	100.0%
Medium urban (100,001-200,000 inhabitants)			20.0%	80.0%	100.0%
Large urban (over 200,001 inhabitants)	3.6%	7.1%	25.0%	64.3%	100.0%
Tourist resort		26.7%	20.0%	53.3%	100.0%
Total	1.8%	12.7%	21.8%	63.7%	100.0%

Source: Authors' work

The data suggests that the type of locality does not substantially affect the perception of environmental importance among respondents, as indicated by the Pearson Chi-square and the Linear-by-Linear Association tests returning p-values of 0.877 and 0.242, respectively, which exceed the traditional 0.05 significance level (Table no. 10).

Table no. 10 Pearson's Chi-Square test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	9,007 ^a	15	0.877
Likelihood Ratio	10.633	15	0.778
Linear-by-Linear Association	1.367	1	0.242
N of Valid Cases	55		

a. 21 cells (87.5%) have expected count less than 5. The minimum expected count is 0.04.

Source: Authors' work

Out of the 87 economic operators investigated, valid responses were recorded for 55 entities who confirmed the type of locality in which they operate in the HoReCa sector. However, it should be noted that 87.5% of the cells have expected counts less than 5, indicating a violation of a key assumption of the Chi-square test. Hence, the results must be interpreted with caution, especially given the potential variability and small sample sizes within each locality category.

Potential explanations for the high importance placed on environmental protection across localities could be the increasing global recognition of environmental issues and their relevance to all sectors and regions, reinforced by environmental regulations, market demands, and social expectations. Further, the unique characteristics of the HoReCa sector, which interacts closely with the environment through food sourcing, waste production, energy use, and impact on local communities, might also contribute to heightened environmental awareness among its operators.

The findings align with the current sustainability trend in the HoReCa sector, where businesses increasingly acknowledge their environmental impact and strive towards more sustainable operations.

5. Conclusions

This study embarked on the exploration of the relationship between companies' profiles and their commitment towards environmental activities within the Romanian context, focusing particularly on the HoReCa sector. The findings revealed important aspects of how the position held within a company, respondent's gender, age, and the type of locality influence perceptions on the importance of environmental protection.

Across different positions within the HoReCa sector - from owners and managers to non-managerial employees - the commitment to environmental protection was rated as highly important. This indicates a pervasive understanding and acknowledgment of environmental issues across various organizational levels, irrespective of the role one occupies in a company.

Our findings also underscore the influence of gender and age on the perception of environmental importance. Both males and females showed a strong recognition of the significance of environmental protection, although females tended to rate it as 'very important' more frequently. Moreover, there was an evident correlation between age and perception, with older age groups showing a unanimous agreement on the high importance of environmental protection.

Furthermore, the perceived importance of environmental protection was high across respondents from various localities, whether they were urban or rural, large or small. This demonstrates that the recognition of environmental protection and sustainable development transcends geographic boundaries, signifying its universal importance.

We also found differences in perceptions among respondents from various divisions of the HoReCa sector. This underscores the role of specific job responsibilities in shaping environmental attitudes, highlighting the need for role-specific environmental strategies within companies.

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