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Том III



5-7 ноември 2026 г.

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# ПОДКРЕПА НА ИНИЦИАТИВИ ЗА УСТОЙЧИВОСТ - ВОДЯТ ЛИ ПОЛОЖИТЕЛНИТЕ НАГЛАСИ ДО ГОТОВНОСТ ЗА ПОЕМАНЕ НА РАЗХОДИ?

**Доц. д-р Емил Николов** [1]

**Резюме:** *Настоящото изследване разглежда разминаването между нагласа и поведение в контекста на корпоративната устойчивост. Теорията за планираното поведение на Ajzen се използва, за да обясни защо положителните нагласи към устойчивостта често не се превръщат в готовност за поемане на свързаните с нея разходи. Необходимата за целите на изследването информация е генерирана чрез онлайн анкета, проведена през периода февруари – март 2025 година. Анкетната карта е разпространена чрез Facebook и е попълнена от 134 лица. Чрез петстепенна Ликертова скала са измерени нагласите на респондентите спрямо корпоративните инициативи за устойчивост, както и личната им готовност за поемане на свързаните с устойчивостта разходи и неудобства. Резултатите показват, че нагласата и готовността са положително, но умерено свързани помежду си ($r = 0.384$), и че нагласата статистически значимо надвишава готовността ($t(133) = 2.82$, $p = 0.006$, $d = 0.24$), потвърждавайки наличието на структурен разрив. Регресионният анализ показва, че този разрив в голяма степен не се модерира от пол, родителски статус или образование, като нагласата остава най-силният предиктор на готовността дори след контрол за демографски фактори. Възрастта се откроява като избирателен модератор. Тези изводи имат практическо значение за начина, по който организациите проектират и комуникират инициативите си за устойчивост.*

**Ключови думи:** *устойчивост; устойчиви инициативи; нагласи към устойчивостта; подкрепа за устойчивостта; готовност за поемане на разходи; устойчиво поведение*

**JEL:** Q01, Q56, D12

# SUPPORT FOR SUSTAINABILITY INITIATIVES: DO POSITIVE ATTITUDES TRANSLATE INTO WILLINGNESS FOR BEAR COSTS?

**Associate Prof. Dr. Emil Nikolov**

**Abstract:** *This study examines the attitude–behavior gap in corporate sustainability, drawing on Ajzen's Theory of Planned Behavior to explain why positive attitudes toward sustainability often fail to translate into willingness to bear the associated costs. Using an*

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*online survey distributed via Facebook in Bulgaria (February–March 2025, N = 134), the study measured, on an identical five-point Likert scale, both a principled attitude toward corporate sustainability initiatives and willingness to bear personal costs such as higher prices and inconvenience – a paired design enabling a direct within-subject test of the gap. Results show that attitude and willingness are positively but only moderately correlated (r = 0.384), and that attitude significantly exceeds willingness on average (t(133) = 2.82, p = 0.006, d = 0.24), confirming a statistically detectable, structural gap. An OLS regression indicates that this gap is largely unmoderated by gender, parental status, or education, with attitude remaining the strongest predictor of willingness even after controlling for demographic factors. Age emerges as a selective moderator, associated with attitude but not with cost-bearing willingness. The findings suggest that broad endorsement of sustainability goals should not be read as a reliable signal of willingness to absorb their costs, with implications for how organizations design and communicate sustainability initiatives.*

**Key words**: *sustainability; sustainability initiatives; attitudes towards sustainability; sustainability support; willingness to bear costs; sustainable behavior*

**JEL:** Q01, Q56, D12

## 1. Introduction

Over the past two decades, sustainability has moved from the periphery of corporate strategy to its centre. Corporations increasingly frame their mission in terms that extend beyond shareholder value alone – investing in environmentally responsible production, ethical supply chains, and social initiatives that carry real economic costs. This shift raises a foundational question in business ethics that dates back to Milton Friedman's classic argument that the only social responsibility of business is to increase its profits within the rules of open competition (Friedman, 1970), a position that has since been contested by stakeholder theorists who argue that firms owe obligations to a broader set of constituencies – employees, consumers, communities, and the environment (Freeman, 1984).

Public opinion surveys consistently find broad, even overwhelming, support for the general proposition that companies should behave more sustainably. However, declarative support is not the same as active participation. A large body of research in consumer psychology and environmental sociology has documented what is commonly called the *attitude–behavior gap* (also value–action gap): the empirical observation that positive attitudes toward sustainability, environmental protection, or ethical consumption frequently fail to translate into corresponding behavior, particularly when that behavior carries a personal cost (ElHaffar, Durif, & Dubé, 2020). Consumers may report strong environmental concern while continuing to purchase based on price and convenience; citizens may endorse strict environmental policy while resisting the taxes or price increases required to fund it.

This paper contributes to that literature with a focused empirical test: does agreement that „firms should pursue sustainability, not just profit“ (a general, low-cost attitude) predict actual willingness to personally bear the costs – higher

prices, inconvenience, extra effort – of sustainability initiatives? While the broader literature has examined this gap extensively in the context of specific product categories (green hotels, sustainable fashion, organic food), the present study isolates the relationship at a more general level, asking respondents directly about both the principle and its practical cost, on a single, comparable 5-point scale, which allows a direct within-subject comparison between the two.

## 2. Literature Review

Reviews of the sustainable-consumption literature identify recurring situational drivers of attitude-behaviour gap, including price sensitivity, product availability, and scepticism toward sustainability claims (Megha, 2024). Consumers who express strong positive attitudes toward sustainable products frequently undervalue the very product attributes – price, quality, visibility of eco-features – that would be needed to convert those attitudes into a purchase, producing a disconnect between stated intention and actual willingness to pay (Bocti, Ajour El Zein, & Giannini, 2021). At the population level, a recent large-scale latent-class segmentation of the EU27 public finds that the largest single segment (47.1% of respondents) combines high environmental concern and strong policy support with only moderate-to-low willingness-to-pay and behavioural engagement – describing the attitude–behaviour gap as a structural, rather than marginal, feature of public opinion on sustainability (Hamzaoğlu, 2026).

Importantly, the gap is not confined to consumer purchasing. Work on carbon-offsetting and climate policy frames this pattern through a social-dilemma lens: even when people acknowledge that a collective sustainability problem would be worth solving and that they would personally benefit from a solution, this attitude alone is often not enough to overcome a prevailing incentive structure that rewards individual defection over collective cooperation (Altman & Hermkes, 2026).

The most widely used framework for explaining why attitudes fail to predict behavior is Ajzen's Theory of Planned Behavior (TPB), which holds that behavioral intention – the immediate antecedent of actual behavior – is jointly determined by attitude toward the behavior, subjective norms, and perceived behavioral control, rather than by attitude alone (Ajzen, 1991). Applied to pro-environmental and sustainability contexts, TPB-based studies consistently find that attitude alone explains only part of the variance in behavioral intention, with perceived behavioral control (essentially, how easy or costly the behavior feels) frequently emerging as an equally or more important predictor once real costs are involved; in one structural-equation study of undergraduates' environmental protection behavior, perceived behavioral control was in fact the strongest predictor of intention, ahead of attitude and subjective norms (Tsai & Tan, 2022). This framework offers a direct theoretical explanation for the pattern under investigation here: a general, low-cost attitude item („firms should pursue sustainability“) is only loosely coupled with a cost-bearing item („I support sustainability even when

it means higher prices and inconvenience“), because the latter engages perceived behavioral control and personal cost in a way the former does not.

Education has been linked to profile membership in willingness-to-pay segments: in the EU27 segmentation cited above, additional years of education were associated with higher probability of membership in the most comprehendsively engaged, high-WTP segment and lower probability of membership in the disengaged, low-WTP segment (Hamzaoğlu, 2026). Age effects are less consistently reported, though several studies note generational differences in both underlying attitudes and the salience of situational cost barriers.

Taken together, the literature suggests three expectations that this study is positioned to test with Bulgarian survey data: (1) a measurable, positive but incomplete correlation between principled attitude and cost-bearing willingness; (2) a statistically detectable gap where attitude, on average, exceeds willingness; and (3) demographic moderation, particularly by parental status and education, of the size of that gap.

## 3. Methodology

### *3.1. Instrument and procedure*

Data was collected through a structured, self-administered online questionnaire built in Google Forms and distributed via Facebook between February and March 2025. Participation was voluntary and unpaid; no personal identification information beyond an optional company name was requested, and respondents were informed of the purpose of the study before proceeding. Two items form the core of the analysis reported here:

Q1 (Attitude): „To what extent do you agree with the following statement: 'Firms should carry out sustainability-related initiatives. Their goals should not be reduced solely to profit maximization.'„ (1 = strongly disagree, 5 = strongly agree)

Q2 (Willingness to bear costs): „To what extent do you agree with the following statement: 'I support initiatives for achieving sustainable development, even though they sometimes lead to additional effort, inconvenience, and costs (such as higher prices for products and services, paying for packaging, etc.)'„ (1 = strongly disagree, 5 = strongly agree)

Both items used an identical 5-point Likert scale, allowing a direct within-subject (paired) comparison between principled attitude and cost-bearing willingness. Q1 captures a low-cost, principled attitude in the sense described the literature review, while Q2 operationalizes the cost-bearing dimension associated with perceived behavioral control – the central design feature that lets this study speak to the attitude–behavior gap without relying on a general–specific mismatch in measurement scales, a common limitation noted in the literature review above. Although both items are ordinal, they were treated as approximately interval for the purposes of parametric testing, consistent with common practice in social science survey research; Spearman correlation is reported alongside Pearson as a robustness check against this assumption.

Demographic information was also collected: gender, age, whether the respondent has children, and highest education level attained.

*3.2. Sample*

The sample (N=134) is predominantly female (73.1%), middle-aged (Mean = 43.7 years), highly educated (76.9% hold tertiary degrees), and composed mostly of parents (82.8%).

*Table 1. Demographic profile of respondents*

| **Characteristic** | **Category** | **n (%)** |
|---|---|---|
| Gender | Women | 98 (73.1%) |
| | Men | 36 (26.9%) |
| Has children | Yes | 111 (82.8%) |
| | No | 23 (17.2%) |
| Education | Higher education | 103 (76.9%) |
| | Secondary education | 30 (22.4%) |
| | No formal education | 1 (0.7%) |
| Age | Mean = 43.7, Standard deviation = 9.1, Median = 43, Range = 23 - 67 | |

*3.3. Analytical approach*

Analyses were conducted in IBM SPSS Statistics. Descriptive statistics were computed for both items. The relationship between attitude and willingness was assessed using Pearson and Spearman correlations, corresponding to Expectation 1 outlined in the Literature Review. Because both variables were measured on the same scale for the same respondents, a paired-samples t-test was used to test directly for a systematic gap between attitude and willingness (Expectation 2). An ordinary least squares (OLS) regression predicted willingness to bear costs (Q2) from attitude (Q1) together with gender, parental status, education, and age, to assess whether attitude retains predictive power once demographic factors are controlled for, and whether any demographic factor moderates the gap independently (Expectation 3). A one-way ANOVA compared both items across age tertiles as a complementary test of age-related moderation. Although both Likert items are ordinal, they were treated as approximately interval for the purposes of parametric testing, consistent with common practice in social science survey research; Spearman correlation is reported alongside Pearson as a robustness check against this assumption.

*3.4. Limitations*

Several limitations should be noted. The convenience sample, recruited through a single social media platform, skews female, highly educated, and middle-aged, limiting generalizability to the broader Bulgarian population. The

cross-sectional design (data collected February–March 2025) permits association but not causal inference. Both core variables were measured with single self-report items rather than validated multi-item scales, which may inflate the observed correlation through common method bias and social desirability. Finally, the two Likert items were treated as approximately interval for parametric testing, a common but debatable convention; the modest sample size (N = 134) further limits statistical power for subgroup analyses.

## 4. Results

### *4.1. Descriptive statistics*

Table 2 presents descriptive statistics for the two core items – attitude toward corporate sustainability initiatives (Q1) and willingness to bear the associated costs (Q2) – including their means, standard deviations, medians, and observed ranges. The mean score for attitude was descriptively higher than for willingness, foreshadowing the gap tested formally in below.

*Table 2. Descriptive statistics for attitude and willingness to bear costs*

| Item | *M* | *SD* | *Mdn* | Min | Max |
|---|---|---|---|---|---|
| Q1 — Attitude | 4.43 | 0.98 | 5 | 1 | 5 |
| Q2 — Willingness to bear costs | 4.16 | 1.01 | 4 | 1 | 5 |

*Note.* N = 134. M = mean, SD = standard deviation, Mdn = median.

### *4.2. Correlation between attitude and willingness (Expectation 1) statistics*

Table 3 reports the Pearson and Spearman correlation coefficients between attitude (Q1) and willingness to bear costs (Q2), used to test whether the two constructs are related while remaining conceptually and empirically distinct.

*Table 3. Correlations between attitude and willingness to bear costs*

| Variables | Pearson *r* | Spearman ρ | *p* |
|---|---|---|---|
| Q1 ↔ Q2 | 0.384 | 0.417 | < .001 |

Both coefficients indicate a positive, moderate, and highly significant association, consistent with Expectation 1: attitude and willingness are related but not interchangeable.

### *4.3. The attitude–behaviour gap (Expectation 2)*

Table 4 reports the results of a paired-samples t-test comparing mean scores on attitude (Q1) and willingness to bear costs (Q2) for the same respondents, used to test directly for a systematic gap between the two. The gap is statistically significant, with attitude exceeding willingness on average – a small-to-moderate effect size.

*Table 4. Paired-samples t-test: attitude vs. willingness to bear costs*

| Pair | $M_{diff}$ | $SD_{diff}$ | 95% CI | *t* | *df* | *p* | Cohen's *d* |
|---|---|---|---|---|---|---|---|
| Q1 − Q2 | 0.27 | 1.11 | [0.08, 0.46] | 2.82 | 133 | 0.006 | 0.24 |

Note. N = 134. CI = confidence interval for the mean difference.

### *4.4. Demographic moderation (Expectation 3)*

Table 5 reports the results of an OLS regression predicting willingness to bear costs (Q2) from attitude (Q1) together with gender, parental status, education, and age, used to test whether attitude retains predictive power once demographic factors are controlled for and whether any demographic factor moderates the gap independently. Attitude remained the only significant individual predictor of willingness once demographic factors were controlled for; none of the demographic covariates reached conventional significance, though parental status showed a marginal positive trend.

*Table 5. OLS regression predicting willingness to bear costs (Q2)*

| Predictor | *b* | *SE* | *t* | *p* | 95% CI |
|---|---|---|---|---|---|
| (Constant) | 2.012 | 0.539 | 3.73 | < 0.001 | [0.95, 3.08] |
| Attitude (Q1) | 0.383 | 0.086 | 4.45 | < 0.001 | [0.21, 0.55] |
| Gender (male) | −0.241 | 0.183 | −1.32 | 0.190 | [−0.60, 0.12] |
| Has children | 0.384 | 0.228 | 1.68 | 0.095 | [−0.07, 0.84] |
| Higher education | 0.203 | 0.193 | 1.05 | 0.297 | [−0.18, 0.59] |
| Age | 0.001 | 0.010 | 0.11 | 0.914 | [−0.02, 0.02] |

*Note. $F(5, 128) = 6.05$, $p < 0.001$, $R^2 = 0.191$, adj. $R^2 = 0.160$.N = 134. b = unstandardized regression coefficient. SE = standard error. CI = confidence interval for b.*

Table 6 reports the results of a one-way ANOVA comparing attitude (Q1) and willingness to bear costs (Q2) across three age tertiles, used as a complementary test of whether age moderates each construct differently. Tukey post-hoc comparisons for Q1 indicated that older respondents scored significantly higher than younger respondents (mean difference = 0.57, p_adj = 0.016); no other pairwise comparisons reached significance.

*Table 6. One-way ANOVA: attitude and willingness by age tertile*

| Item | Younger | Middle | Older | *F* | *df* | *p* | $\eta^2$ |
|---|---|---|---|---|---|---|---|
| | *(n = 46)* | *(n = 45)* | *(n = 43)* | | | | |
| | *M* | *M* | *M* | | | | |
| Q1 – Attitude | 4.13 | 4.49 | 4.70 | 4.04 | 2, 131 | 0.020 | 0.058 |
| Q2 – Willingness | 3.91 | 4.27 | 4.33 | 2.23 | 2, 131 | 0.111 | 0.033 |

*Note. N = 134. Age tertile cut points: 39 and 48 years. M = mean score. df = degrees of freedom. $\eta^2$ = eta squared (effect size).*

Taken together, the results support all three expectations outlined in literature review: attitude and willingness are positively but incompletely correlated (4.2), a statistically detectable gap exists between them (4.3), and this gap is not meaningfully moderated by gender, parental status, or education, though age emerges as a selective moderator – affecting attitude but not willingness (4.4).

## 5. Discussion

The positive but moderate correlation between attitude and willingness to bear costs ($r = 0.384$, $\rho = 0.417$) mirrors the broader pattern identified in the sustainable-consumption literature, where situational factors such as price sensitivity and scepticism repeatedly weaken the link between what people endorse in principle and what they are willing to accept in practice (Megha, 2024). It also lends empirical support to the TPB-based explanation: a low-cost, principled attitude item and a cost-bearing item tap related but not identical underlying constructs, because only the latter engages perceived behavioural control in a substantive way (Ajzen, 1991), (Tsai & Tan, 2022).

The paired-samples t-test confirmed that attitude significantly exceeded willingness to bear costs, $t(133) = 2.82$, $p = 0.006$, though the effect size was small-to-moderate ($d = 0.24$). These finding replicates, in a Bulgarian sample, the general pattern documented in sustainable fashion consumption, where consumers systematically undervalue the very attributes – price, inconvenience, added effort – that would be needed to convert a positive attitude into cost-bearing action (Bocti, Ajour El Zein, & Giannini, 2021). The modest effect size is itself informative: it suggests that among this sample – which is relatively well-educated and already positively disposed toward sustainability – the gap is present but not large, consistent with Hamzaoğlu's (2026) observation that the largest segment of the EU27 public combines high concern with only moderate, rather than minimal, willingness-to-pay. In other words, the gap identified here looks less like outright rejection of cost-bearing sustainability and more like the structural friction described in the broader literature (Altmann & Hermkes, 2026) – a gap of degree rather than of kind.

Demographic moderation received only partial support. Gender, parental status, and education did not significantly moderate the relationship between attitude and willingness once entered into the regression alongside attitude itself, and attitude remained by far the strongest predictor ($b = 0.383$, $p < 0.001$) even after these controls. This is a notable finding in its own right: it suggests that, in this sample, the attitude–behaviour gap is not primarily a story about who holds different demographic positions, but about a more general psychological mechanism – plausibly the shift from principled endorsement to perceived personal cost described by TPB – that operates comparably across gender, parental, and educational lines. The one partial exception was parental status, which showed a marginally positive association with willingness ($p = 0.095$); this trend is not strong enough to draw firm conclusions but is directionally consistent with the

idea that having children may increase concern for longer-term, intergenerational consequences of unsustainable practice, and could be worth targeted follow-up in future work with a larger sample.

The most theoretically interesting result to emerge from the analysis is the age-tertile comparison: age was significantly associated with attitude (older respondents scoring higher, $p = 0.020$) but not with willingness to bear costs ($p = 0.111$). This selective pattern – age moving the „cheap" attitude item but not the „costly" willingness item – was not directly anticipated by the reviewed literature, which reports age effects on sustainability attitudes only inconsistently. One plausible reading, consistent with the TPB framework, is that older respondents in this sample hold more favourable general attitudes toward corporate sustainability, but this favourability does not automatically translate into greater tolerance for personal cost – precisely the attitude–behaviour decoupling that TPB predicts once perceived behavioural control and real cost enter the picture (Ajzen, 1991). This finding suggests that age-related differences in sustainability research may sometimes be an artifact of measuring only general attitudes; studies using cost-bearing items may find weaker or null age effects, which could help explain the mixed age findings noted in prior literature.

## 6. Conclusion

This study examined the attitude–behaviour gap in the context of corporate sustainability, using paired survey data from a Bulgarian sample ($N = 134$) that measured, on an identical five-point scale, both a principled attitude toward corporate sustainability initiatives and willingness to bear the personal costs associated with them. The results confirmed all three expectations drawn from the literature: attitude and willingness were positively but only moderately correlated; a statistically significant gap emerged between the two, with attitude exceeding willingness on average; and this gap was largely unmoderated by gender, parental status, or education, with age emerging as a partial exception – shifting general attitude but not cost-bearing willingness.

Beyond replicating the attitude–behaviour gap in a national context where it has received limited prior empirical attention, this study's central contribution lies in its measurement design: by pairing a low-cost attitude item with a cost-bearing item on the same scale for the same respondents, it offers a direct within-subject test of the gap that avoids the general–specific measurement mismatch common in the literature. The finding that the gap persists even in a sample that is broadly favourable toward sustainability and relatively well-educated suggests that it reflects a structural feature of how people relate cost to conviction, rather than a marginal artifact of demographic composition or scale design.

These findings carry practical relevance for organizations designing sustainability initiatives: broad employee or stakeholder endorsement of sustainability goals should not be read as a reliable signal of willingness to absorb the associated costs, and communication or policy efforts aimed at closing this gap

may be more effective if they target perceived behavioural control and personal cost directly, rather than reinforcing general attitudes that are already largely favourable. Future research building on the limitations noted above – particularly through probability-based sampling, validated multi-item scales, and longitudinal designs – would help establish whether the patterns observed here generalize beyond this sample and whether the gap narrows or widens under changing economic conditions.

***Notes:*** *During the preparation of this work the author used Claude AI for translation and language editing purposes. After using this tool, the author reviewed and edited the content as needed and takes full responsibility for the content of the published article.*

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