School of Marketing

Consumer Perceptions of CSR Communication: An Experimental Investigation

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Declaration

To the best of my knowledge and belief this thesis contains no material previously published by any other person except where due acknowledgment has been made.

This thesis contains no material which has been accepted for the award of any other degree or diploma in any university.

The research presented and reported in this thesis was conducted in accordance with the National Health and Medical Research Council National Statement on Ethical Conduct in Human Research (2007) – updated March 2014. The proposed research study received human research ethics approval from the Curtin University Human Research Ethics Committee (EC00262), Approval Number # HRE2016-0235.

Signature:

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Abstract

From its inception in the 1950s, the concept of corporate social responsibility (CSR), which emphasises a company's voluntary efforts to bring about positive impacts on society, has travelled a long way to become one of the most talked about topics in the corporate world and academia alike. Although once facing strong opposition from pro-capitalist economists like Milton Friedman, a Noble laureate, who claimed that 'the business of business is business' and has nothing do with social responsibility, the CSR concept is now embraced by many corporations throughout the Western world and beyond.

The importance of the communication aspects of corporate social responsibility cannot be underestimated. No matter how well a company implements its CSR programs, it still needs to effectively inform stakeholders about its CSR initiatives. It may seem as if there is a straightforward relationship between the extent of a company's communication about its CSR initiatives and the level of stakeholder support. In other words, more communication should lead to stakeholders being more impressed by the company's efforts. However, CSR researchers have discovered that a potential reverse effect may take place. This has come to be known as the CSR communication paradox, where the more a company communicates about its CSR programs, the more consumers have negative perceptions about them. This paradox is fuelled by consumer scepticism – the concern that CSR initiatives are not based on altruistic motives but rather self-centred profit-seeking. Consumer scepticism can be influenced by the type of media or channels used to communicate the CSR message, the form the messages take, and stakeholder characteristics such as demographics. To reduce consumer scepticism, therefore, it is pertinent to understand the kind of message that will be well received by consumers. Companies need to identify the high CSR support customers as well, as they have the tendency to scrutinise their CSR actions before showing their support for them and making purchase decisions. This research aims to discover what kind of CSR message approaches will lead to positive consumer perceptions of CSR communication and attitudes towards the company. The four key approaches investigated in this study are the informational, narrative, ambiguous and invitational message approaches.

The informational message approach involves basic information communicated by plain messages which do not attempt overt persuasion. The narrative message approach is where CSR messages are communicated through a storytelling format. Narrative persuasion has been found to mitigate counterarguments, as readers will be transported to the world of storytelling, thus triggering an

emotional rather than a rational response. The ambiguous message approach is based on strategic ambiguity theory which emphasises making messages non-specific in order to accommodate diverse interpretations, thus reducing conflicts which may arise from narrowly defined meanings. The invitational approach is based on invitational rhetorical and dialogic communication theories, which encourage stakeholders to openly communicate their expectations and share their concerns and thoughts with the company. In return, stakeholders are offered an empathetic ear by the organisation.

Other than message approaches, it has been found that third-party endorsement by, for example, independent NGOs or accreditation boards, and the duration of an organisation's CSR history, will have a positive impact on stakeholder perceptions. Therefore, the aim of this study is to further investigate how the four different message approaches, third-party endorsement and CSR history may lead to positive CSR beliefs and attitudes towards the company and whether these relationships will be moderated by the level of consumer CSR support and scepticism. The potential mediating effects of consumer attributions of CSR motives, characterised as egoistically-driven, values-driven, strategically-driven or stakeholder-driven, will also be studied.

This research is categorised as positivist in nature, with a focus on empirically testing the types of CSR message approaches which may lead to positive consumer CSR perceptions. A post-test experimental design involving 16 variations of informational, narrative, ambiguous and invitational CSR messages combined with third-party endorsement, no endorsement, apparent CSR history and no apparent CSR history was developed.

Pilot studies 1 (n=320) and 2 (n=180) were completed to perform manipulation checks on the 16 versions of the experimental stimuli, and also to evaluate the performance of the established scales selected to measure the stimuli. Respondents for the pilot studies were recruited via a commercial data collection company. For the main study (n=1280), recruitment of respondents was undertaken through Amazon Turk (MTurk). Data collection for both pilots and the main study was completed via the Qualtrics online survey platform. The data collected were later analysed using the SPSS software package. Factor analyses were performed, followed by reliability tests to establish the validity and reliability of the scales used for measuring stakeholder beliefs about the company's CSR actions, attitudes towards the company, consumer attributions of CSR motives, consumer CSR support and consumer scepticism. Descriptive statistics were obtained and multiple analysis of variance (MANOVA) was performed to investigate the differences among the four message approaches, as well as messages with and without third-party endorsement and apparent CSR history. Multiple regression analyses were determined to be appropriate for the estimation of potential moderating and mediating effects.

The study finds that three CSR message approaches – informational, narrative and invitational – are equally effective in eliciting positive CSR beliefs and attitudes towards the company. However, the ambiguous message approach performed less well than the informational (control) approach. In terms of third-party endorsement and CSR history, CSR messages which feature third-party endorsement and apparent CSR history did not outperform the CSR messages which were non-endorsed with no apparent CSR history. However, the study finds that all the message approaches tested lead to positive CSR beliefs and attitude towards the company.

In addition, the study finds that values-driven consumer attributions of corporate motivation have the strongest association with positive CSR beliefs, while egoistically-driven attributions of CSR motives have a negative association. The invitational approach is associated with higher consumer scepticism in comparison with other message approaches, whilst the informational approach appears to elicit more strategically-driven attributions of CSR motives in comparison to a narrative approach.

Chapter 1: Introduction

1.0 Chapter overview

Globally, the number of companies involve in corporate social responsibility initiatives and social responsibility reporting has been on the rise. Communication scholars and practitioners take great interest in exploring the types of CSR communication and CSR messages that will positively influence the consumer perception of a company's corporate social responsibility (CSR). This introductory chapter aims to provide an overview of this thesis including its scope, the context of the research, its justification, the research objectives and the research significance in terms of the theoretical and practical managerial contributions. The chapter starts by explaining the major concepts explored in this study such as corporate social responsibility (CSR), CSR communication, the paradox and challenges of CSR communication, consumer scepticism, consumer attribution of CSR motives and the four CSR message approaches namely informational, narrative, ambiguous and invitational which are the main focus of this experimental study. This is followed by a discussion of the research methodology, such as data collection, the recruitment of respondents and the statistical data analyses employed. An overview of all the chapters in this thesis is also included.

1.1 Background to the research

CSR is a form of enlightened business practice where businesses are operating beyond their narrow economic returns to take on the social concerns (Jamali and Mirshak 2007). Carroll (1979) conceptualised CSR into four different dimensions named economic, legal, ethical and discretionary (philanthropic). The economic dimension refers to the company's basic responsibility to achieve reasonable returns and to fulfil its obligations to its shareholders. The legal dimension concerns the company compliance with government legislation and other forms of regulation. The ethical dimension refers to the extent to which the company meets moral and ethical standards expected by society that are not yet codified as laws. The discretionary dimension pertains to a company's involvement in charities and philanthropical endeavours for society (Carroll 2015). CSR places an onus on companies to fulfil their basic economic and legal obligations and then going beyond that to be involved in more advanced ethical and philanthropical contributions (Ramasamy and Yeung 2008). CSR is found to lead to positive purchase intentions and consumer attitudes towards the company (Sen and Bhattacharya 2001).

In recent times, the concept of ESG has emerged from CSR (Gupta 2021). While the concept of CSR started to gain attention from management scholars as early as the 1930s and 40s (Agudelo, Jóhannsdóttir, and Davídsdóttir 2019), the acronym ESG was only developed in 2004 by financial institutions in an attempt to heed the call from then Secretary-General of the United Nations, Kofi Annan, to integrate environmental, social and governance aspects into business models (Gillan, Koch, and Starks 2021). While CSR is explicitly voluntary in nature and focuses on building corporate culture to address social and environmental issues in line with stakeholder expectations, ESG emphasises governance, evaluation and identifying indicators for environmental, social and governance performance (Cook 2021, Hung 2021). This study focuses on CSR rather than ESG, as the emphasis is on an investigation of CSR communication and its impact on stakeholder (specifically consumer) perceptions. Hence, the title of the thesis refers to CSR rather than ESG.

CSR practice and CSR communication can be characterised as "walking the CSR" and "talking the CSR" and both should be well-aligned (Schoeneborn, Morsing, and Crane 2020). The aim of CSR communication is to inform stakeholders about a company's CSR activities (Christensen, Morsing, and Thyssen 2013). CSR communication allows a company to signal their commitment to social responsibility to stakeholders and to enhance its reputation (Tata and Prasad 2015). Effective CSR communication enhances consumer knowledge about the company's CSR initiatives and leads to positive consumer perceptions of the company (Maignan and Ferrell 2004, Sen, Bhattacharya, and Korschun 2006). CSR communication allows companies to publicly articulate and announce their CSR aspirations and efforts to stakeholders (Penttilä 2020). Through communication and building mutual understanding with stakeholders, CSR goals (Christensen, Morsing, and Thyssen 2013) and legitimacy (Lock and Schulz-Knappe 2019) can be achieved. Companies involved in CSR are able to differentiate themselves from competitors and may achieve competitive advantages (Boulouta and Pitelis 2014). Regular exposure to CSR communication increases consumers' recall and knowledge of a company's CSR activities (Maignan 2001, Lauritsen Britt and Perks Keith 2015).

Consumers form an overall impression of a company's CSR activities by evaluating its CSR efforts; these perceptions are referred to as consumer CSR beliefs about the company (Hwang and Kandampully 2015, Wagner, Lutz, and Weitz 2009, Brown and Dacin 1997). A consumer's judgement, evaluation and perception of a company's commitment and efforts in CSR will contribute to their CSR beliefs (Brown and Dacin 1997, Wagner, Lutz, and Weitz 2009, Hwang and Kandampully 2015). Consumer's CSR beliefs have been found to influence their intentions and behaviour in relation to a company (Hwang and Kandampully 2015, Yuen, Thai, and Wong 2018) as well as their loyalty (Huang and Cheng 2016). Attitudes towards a company are comprised of an individual's overall value judgements about the firm, consisting of cognitive (opinions and beliefs), affective (emotions or feelings) and behavioural components (Rodrigo and Arenas 2008). Evaluations can be good or bad, positive or negative, pleasant or unpleasant, or favourable or unfavourable (Elving 2013).

In general, CSR communication studies have focused primarily on ‘informational’ CSR messages in researching the formation of CSR beliefs and attitudes towards companies (Ellen, Webb, and Mohr 2006, Webb and Mohr 1998, Sen and Bhattacharya 2001, Vanhamme and Grobben 2009). However, communication scholars have suggested narrative, ambiguous and invitational message approaches as also being potentially influential in leading to positive CSR beliefs and attitudes towards the company (Coombs 2019, Wehmeier and Schultz 2011, Du and Vieira 2012, Scandelius and Cohen 2016, Yang, Kang, and Johnson 2010, Yang, Kang, and Cha 2015, Kent and Taylor 2016).

Informational CSR message approaches use a ‘factual’ tone (Kim and Ferguson 2018), focus on ‘facts’ (Ott and Xiao 2017) and informativeness (Kim 2019), and use rational rather than emotional persuasion (Andreu, Casado-Díaz, and Mattila 2015). Berens and van Rekom (2008) suggest that the perceived factualness of a CSR message has a positive influence on the credibility of the message and company reputation. Stakeholders who have high expectations of CSR will demand more facts and statistics from a company (Bögel 2015).

Whereas an informational CSR message may contain bullet points and utilise lists of facts to present information (Mattila 2002, Dhanesh and Nekmat 2018), studies have indicated that the use of narrative or storytelling can be more effective in persuading audiences in the context of CSR communication (Coombs 2017, 2019). Narrative message approaches involve the use of storytelling or narrative in communicating CSR messages (Wehmeier and Schultz 2011, Marzec 2007, Papadatos 2006) and they have been found to be effective in influencing positive consumer perceptions towards the company and enhancing company loyalty (Baraibar-Diez, Odriozola, and Sánchez 2017, Du and Vieira 2012).

Strategic ambiguity is defined by Eisenberg (1984) as the deliberate use of ambiguity to achieve goals. While ‘clarity’ is in general important to effective communication, in a context where multiple competing stakeholder interests exist, a message that is less specific may allow for multiple interpretations, therefore avoiding potential conflicts (Scandelius and Cohen 2016, Guthey and Morsing 2014). The use of strategic ambiguity in the context of CSR communication has been found to be effective in unifying diverse stakeholder groups and stimulating collaborations (Scandelius and Cohen 2016).

The invitational message approach emphasises on open, mutual, reciprocal and civil way of communication that foster understanding of other parties' stance and minimises hostility between different parties or stakeholders who enter into conversations and dialogues (Yang, Kang, and Johnson 2010).

The term 'invitational' originates from the theory of 'invitational rhetoric' which was introduced by feminist scholars as a response to traditional rhetorical forms. The intention is to shift these traditional forms which are characterised by domination, persuasion and monological paradigms into more accepting, open and dialogic paradigms (Foss and Griffin 1995). Invitational rhetoric literature focuses on how to make conversations and dialogues more 'invitational', hence the sensitivity towards persons who enter into dialogues or conversations, to make them feel safe, respected and accepted unconditionally. It also emphasises on sensitivity to language, words and semantics used in conversations, such as the use of positive and affirmative words and phrases like 'please share your thoughts' and 'let us know how you feel'. Invitational rhetoric encourages dialoguing parties to unconditionally offer respect to other's differences and to listen deeply to other parties without any prejudices and preconceptions and to avoid any form of persuasive or coercive manner to influence others' opinions (Foss and Griffin 1995).

Invitational rhetoric is also rooted in dialogic communication and can be viewed as a sub-branch of dialogic communication. Dialogic CSR communication involves stakeholders taking part interactively through social media or non-social media platforms to offer their comments and views on a company's CSR initiatives. Dialogic communication in this context is normally concerned with aspects of organisational communication which fulfil the principles of mutual understanding and open communication between stakeholders and the company. Dialogic CSR communication contributes to building ethical organisation-public relationships (Kent and Taylor 2016, Uysal 2018). To date, dialogic CSR communication research has not specifically focused on invitational messages. The invitational CSR message approach is therefore under theorised, which is a gap this study tries to address. This study uses the term 'invitational' message approach as the experimental stimuli feature words and phrases that prime respondents to feel 'invited' into a conversation or dialogue. In the literature review, however, the term 'dialogic theory' is used because invitational rhetoric is a sub-set of dialogic communication theory.

In addition, studies have shown that third-party endorsement by NGOs or other independent institutions, for example award programs for CSR initiatives, can increase customer trust, induce positive evaluations and reduce scepticism (Gosselt, van Rompay, and Haske 2019, Kim and Ferguson 2018). The inclusion of past CSR history in a CSR message has also been found to have an ‘insurance buying’ effect that mitigates stakeholder criticism towards companies which become involved in reputationally damaging crises (Shiu and Yang 2017, Vanhamme and Grobben 2009).

However, scholars have observed a phenomenon called the ‘CSR communication paradox’ where the more a company communicates about its CSR, the closer scrutiny and harsher criticism it will receive (Waddock and Googins 2011, Weder, Einwiller, and Eberwein 2019). The rise of the power of diverse stakeholder groups, combined with increasing expectations and demands related to CSR, have contributed to these communication challenges (Schad et al. 2016, Weder, Einwiller, and Eberwein 2019). Consumer scepticism has been on the rise in recent decades (Ham and Kim 2019, Carrigan and Attalla 2001, Schmeltz 2012). Scepticism may be seen as a moderating variable impacting the relationship between CSR communication and consumer perceptions and attitudes (Pomering and Johnson 2009). Scepticism has also been found to reduce the effectiveness of persuasion (Vanhamme and Grobben 2009, Campbell and Kirmani 2000, Lafferty and Goldsmith 1999). Ethical consumers (Singh 2016), socially conscious consumers (Pepper, Jackson, and Uzzell 2009) or socially responsible consumers (Durif et al. 2011, Kotler 1997, Webb, Mohr, and Harris 2008) are consumers who have a strong desire to bring about positive contributions to the environment and society through their purchase of products or services from socially responsible companies. They have a high interest in and expectations about companies’ CSR efforts and also tend to be highly sceptical (Carrigan and Attalla 2001, Schmeltz 2012). CSR supportive consumers tend to scrutinise CSR efforts more avidly than less motivated consumers (Sen and Bhattacharya 2001, Marin and Ruiz 2007, Pérez and del Bosque 2015). Consumer support for CSR has been found to moderate the relationship between CSR information and consumer evaluations of the company as well as purchase intentions (Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010, Baskentli et al. 2019). Therefore, this study will investigate the moderating effects of consumer scepticism and consumer support for CSR on the relationship between CSR messages and CSR beliefs and attitude towards the company.

The Persuasion Knowledge Model (PKM) posits that people learn the techniques and tactics of persuasive marketers and corporations, and use this knowledge to cope with persuasion attempts (Friestad and Wright 1994). Consumers attribute motivations to companies’ CSR communication and behaviour (Forehand and Grier 2003), i.e. identifying self-serving (company-serving) or other-serving (public-serving) reasons underlying CSR initiatives and messages (Kim and Lee 2012). Company-serving or egoistically-driven motivations are inferred by consumers to indicate the true reason for a company’s involvement in CSR is to exploit social causes for self-serving goals, whereas public-serving or values-driven motives are seen as being directed to the benefit and improvement of society (Skarmeas and Leonidou 2013). Perceived company-serving motives have negative impact on a company’s CSR communication effectiveness and lead to scepticism (del Mar García-De los

Salmones and Perez 2018, Forehand and Grier 2003), whereas perceived public-serving motives have a positive effect (Forehand and Grier 2003, Yoon, Gurhan-Canli, and Schwarz 2006). This study will examine the mediation effect of consumer attributions of CSR motivation on the relationship between CSR messages and CSR beliefs and attitudes towards the company.

In essence, this study investigates what are the most effective CSR message approaches that will lead to enhanced consumer perceptions of the company's CSR initiatives and positive attitudes towards the company. It also examines whether third-party endorsement and CSR history play a role in leading to positive consumer CSR perceptions. The study will also investigate the role of consumer scepticism and CSR support as potential moderating variables and whether consumer attributions of CSR motives - such as egoistically-driven or values-driven among others - will have a mediating effect on the relationship between CSR message approaches and CSR beliefs and attitudes towards the company.

1.1.1 How this study addresses the research gap in CSR communication studies

For the past 15 years, research in CSR communication has covered diverse themes and areas. One prominent theme has been CSR report content and the results and implications of such reports (Verk, Golob, and Podnar 2019). For example, Perez (2015) studied annual reports and their impact on corporate reputations, Font et al. (2012) studied disclosure and performance gaps, and Lock and Seele (2017) investigated how annual report readers perceive the credibility of CSR reports. From the 2010s, a number of studies investigated CSR communication in the context of promotional and marketing communication, including CSR message appeals (Verk, Golob, and Podnar 2019, Seele and Lock 2015). The main research gap concerning these studies is that they focused on factually-toned or informational CSR messages, (Ihlen, May, and Bartlett 2014, Sen and Bhattacharya 2001) rather than alternative message approaches (Chung and Lee 2019, Andreu, Casado-Díaz, and Mattila 2015). For example, the narrative message approach has been researched in product advertising studies (Escalas 2004a) but not in a CSR context. There is also a research gap relating to ambiguous message approaches, which have been studied in crisis communication (Kline, Simunich, and Weber 2009) using a case study method (Scandelius and Cohen 2016), but not in an experimental study where causal relationships can be established. Invitational approaches have also been studied in crisis communication (Yang, Kang, and Johnson 2010) but there remain research gaps in a CSR context. This research aims to address these gaps.

Prior CSR communication research has investigated the role of consumer scepticism (Ham and Kim 2019) and conscious consumer support for CSR (Mullen 2021). However, this study will address a gap in understanding whether narrative, ambiguous and invitational messages can be more effective than informational messages in improving consumer perceptions towards the company leading, in turn, to reduced scepticism. Other message approaches such as third-party endorsement (Kim 2019) and CSR messages which overtly feature a company's history (Vanhamme and Grobben 2009) have been identified as potential message approaches for CSR communication, but more research is required to understand how these approaches interact with narrative, invitational and ambiguous message strategies as well as consumer scepticism and consumer support for CSR. Section 1.2.1 on the research questions (RQ), and section 1.2.2 on the research objectives (RO), will further explain how this study addresses the research gaps discussed above.

1.2 Research questions and objectives

1.2.1 Research questions

Research questions pertain to the relationships between variables that will be investigated in a study through qualitative and/or quantitative analyses. They help researchers to specify what they want to learn about the topic or subject area (Sekaran and Bougie 2016). Quantitative research questions may be categorised into types such as differential, associational or descriptive. Differential questions focus on the comparison of different scores or values of the variables. Associational questions relate to the association between two or more variables. Descriptive questions do not focus on inferential statistics but just the summary and description of data (Morgan et al. 2011). Research questions help to translate the broad research topics into a more specific direction for statistical information collection (Sekaran and Bougie 2016).

The research questions for this study are as follows:

RQ1. How does CSR communication influence consumer CSR beliefs and attitudes towards the company?

With reference to section 1.1, CSR communication has encountered promotional paradox challenges where more communication has led to more consumer scepticism. CSR communication researchers have questioned whether there is a need for CSR communication at all (Morsing, Schultz, and Nielsen 2008, Waddock and Googins 2011). This research aims to further study the validity of such claims and whether CSR communication can play a role in leading to positive CSR beliefs and attitudes towards the company. It aims to find out whether CSR narrative, ambiguous, invitational, third-party endorsed and CSR history apparent message approaches are more effective than factually-toned (plain information) in leading to favourable CSR beliefs and attitudes towards the company.

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

Previous CSR communication studies have focused on predominantly factually-toned (plain information) CSR message approaches. However, based on contributions from marketing, corporate communication and public relations areas, other message approaches such as narrative, ambiguous and invitational message approaches have potential in leading to positive CSR beliefs and attitude towards the company (Du and Vieira 2012, Scandelius and Cohen 2016, Yang, Kang, and Johnson 2010). This study intends to fulfill the research gap in understanding which message approaches will be the most effective.

RQ3. What are the potential moderating and mediating variables impacting the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company?

Consumer scepticism and support for CSR has been observed by previous CSR communication researchers to have impact on consumer perceptions of CSR messages (Skarmeas, Leonidou, and Saridakis 2014, Bögel 2015, Schlegelmilch and Pollach 2005). This study aims to investigate whether scepticism and CSR support moderate the relationship between CSR messages and CSR beliefs and attitudes towards the company. Consumer perceptions of CSR communication have also been found to be influenced by attributions of the motives behind CSR communication (Skarmeas, Leonidou, and Saridakis 2014, Groza, Pronschinske, and Walker 2011). This study hypothesises that consumer attribution of the motives behind CSR communication will mediate the relationship between CSR messages and CSR beliefs and attitudes towards the company.

1.2.2 Research objectives

Research objectives explain the reasons and purposes behind the study. They may relate to providing solutions to practical problems and further examination of theoretical frameworks (Sekaran and Bougie 2016). In essence, the research objectives of this study are as follows:

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

Studies in CSR communication have focused mainly on the effectiveness of factually-toned or informational CSR messages. However, scholars in narrative persuasion, strategic ambiguity, and invitational rhetoric have provided strong evidence that these message approaches are effective in marketing and corporate communication contexts. This study aims to apply narrative, ambiguous and invitational message approaches to CSR communication and to study their impact on consumer CSR beliefs and attitude towards the company.

RO2. To evaluate whether a CSR message which contains a third-party endorsement is more effective than the one without such an endorsement in leading to favourable consumer CSR beliefs and attitudes towards the company.

Third-party endorsed CSR messages have been found to positively impact consumer CSR beliefs and attitudes towards the company in factually-toned messages. This study will attempt to evaluate whether third-party endorsement in narrative, ambiguous and invitational CSR messages will also lead to favourable consumer CSR beliefs and attitude towards the company.

RO3. To determine whether a CSR message which contains overt CSR history is more effective than one without apparent CSR history in leading to favourable consumer CSR beliefs and attitudes towards the company.

When a company's CSR history is apparent in factually-toned CSR messages, it has been observed to have a positive impact on consumer CSR beliefs and attitudes. This study will attempt to determine whether narrative, ambiguous and invitational CSR messages that include the company's CSR history will also lead to favourable consumer CSR beliefs and attitude towards the company.

RO4. To investigate whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer CSR support and scepticism.

Consumer scepticism and CSR support impact the effectiveness of CSR messages. Due to the CSR promotional paradox, consumers can be quite sceptical about CSR information. Different consumers have different levels of support for ethical and socially responsible businesses. Consumers with high levels of CSR support may prefer more factually-toned (rational) messages rather than emotional (e.g. narrative-based) appeals. This study aims to find out how consumer scepticism and CSR support will moderate the relationships between four different CSR message approaches (informational, narrative, ambiguous and invitational) and CSR beliefs and attitude towards the company.

RO5. To determine whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be mediated by consumer attributions regarding company CSR motivation, such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven motives.

Studies have shown that before supporting a company's CSR efforts, consumers want to know the firm's underlying motives. If the motives are perceived to be self-centred rather than other-centred, consumers may become sceptical and view the company in a negative light. Aside from self-centred motives (egoistically-driven) and other-centred motives (values-driven), there are also strategically-driven and stakeholder-driven potential motivations. This study hypothesises that consumer attributions of CSR motives (such as egoistically-driven, values-driven, strategically-driven and stakeholder-driven) will mediate the relationship between CSR message approaches and consumer CSR beliefs and attitude towards the company.

1.3 Research significance and justification

This study in the field of CSR communication aims to advance understanding of the impact of CSR communication on consumer CSR beliefs and attitudes towards the company. In terms of theoretical implications, the study will further examine the relevance to CSR communication of legitimacy theory, signalling theory, expectation-confirmation theory, attribution theory, narrative theory, and dialogic communication theory among others. In terms of practical or managerial implications, this research hopes to provide recommendations to communication practitioners on how to enhance the effectiveness of CSR communication in order to lead to positive customer responses to their CSR efforts.

Legitimacy theory posits that to be accepted as a member of society, companies need to meet public and societal expectations. A company's CSR effort represents its positive contribution to society, therefore must meet the legitimacy standards set by society in order for the company to gain acceptance (Vollero et al. 2018). While "walking the CSR" (a company's CSR practices) is generally seen as superior to "talking the CSR" (a company's CSR communication), Schoeneborn, Morsing, and Crane (2020) reported that the importance of "talking the CSR" cannot be undermined, as it can allow stakeholders to take part in CSR dialogue which may, in turn, facilitate better collaboration between the company and their stakeholders to enhance and improve the company's CSR practices. CSR communication improves a company's legitimacy and organisational reputation (Christensen, Morsing, and Thyssen 2020, Sen, Bhattacharya, and Korschun 2006). Signalling theory (Spence 1974, Karasek and Bryant 2012) suggests that the problem of information asymmetry faced by stakeholders can be mitigated when companies provide signals of some kind (Saxton et al. 2019a). CSR initiatives are able to signal trust, legitimacy and transparency and eventually influence the reputation of the company (Perez 2015). As this experimental research aims to study how a company's CSR communication may impact consumer perceptions of CSR and attitudes towards the company, it provides further insights on how CSR may influence perceived legitimacy and how CSR initiatives can provide signals to customers about the company's societal and environmental contributions. The findings from this study will contribute to further understanding of legitimacy theory and the application of signalling theory in the context of CSR communication. This understanding will help communication practitioners to better manage and implement CSR communication plans and initiatives – an increasingly important consideration for contemporary companies attempting to build positive stakeholder relationships. For researchers, this study will contribute to the theoretical underpinnings of CSR communication, including how consumer perceptions of a company's CSR efforts and their resultant attitudes are formed.

Attribution theory (Kelley 1973) explains how consumers are likely to attribute motives to a company's CSR activities based on their knowledge of the company's persuasion attempts (Schaefer, Terlutter, and Diehl 2019). In contrast to values-driven (other-centred) motives, egoistically-driven motives are deemed as self-centred and will generally reduce trust, inhibit purchase intentions and generate scepticism (Skarmeas and Leonidou 2013, Vlachos et al. 2009, Tarabashkina, Tarabashkina, and Quester 2020). Expectation-confirmation theory (Oliver 1980) focuses on the understanding of the approaches or methods that fulfil or exceed the expectation of the consumers. Kim (2019) finds that to communicate CSR information effectively, practitioners can consider using third-party endorsement, factual message tone, open and transparent communication approaches. This study investigates the most effective types of CSR message approach which can contribute to positive consumer perceptions of CSR as well as how CSR communication may be impacted by the attribution of CSR motives. In so doing, the study aims to contribute to further understanding of attribution theory and expectation-confirmation theory in the context of CSR communication. Knowing which type of message approach will lead to self-centred or egoistically-driven motivational attributions will enable communication managers to adjust their strategies accordingly, thus reducing consumer scepticism and negative perceptions of the company's CSR. Managers will be able to develop CSR messages that lead to other-centred or values-driven motivational attributions.

While CSR communication scholars have reported the advantages of factually-toned informational CSR message has positive impact on stakeholder perceptions of CSR (Berens and van Rekom 2008, Schmeltz 2012), scholars working on narrative theory (Igartua 2010, Igartua and Barrios 2012, Dal Cin, Zanna, and Fong 2002), strategic ambiguity theory (Leitch and Davenport 2002, Jarzabkowski, Sillince, and Shaw 2010) and invitational dialogic theory (Yang, Kang, and Johnson 2010, Wagner, Lutz, and Weitz 2009) have argued that these approaches are far more superior that informative approach in stakeholder communication.

CSR scholars have suggested their potential in CSR communication which may lead to favourable CSR perceptions, however, their studies have remained mainly in conceptualisation stage, performed though qualitative approaches and to date there has been relatively little empirical research in which focus on whether or how these non-informational approaches are more effective in comparison informational approaches in term of consumer CSR perceptions. Examples of these studies are such as Du and Vieira (2012), Kim (2019), Coombs (2019)'s examination of the application of narrative approach to CSR communication. Guthey and Morsing (2014) and Scandelius and Cohen (2016)'s studies on strategic ambiguity and CSR. Kent and Taylor (2016) and Uysal (2018)'s studies on dialogic communication for CSR. The findings from the study will assist in the better understanding of the narrative, strategic ambiguity and dialogic communication theories in terms of their application to CSR communication and whether these non-informational message approaches outperform informational approach in leading to favourable consumer CSR perceptions.

The study also seeks to offer practical guidance and suggestions for communication practitioners on CSR communication related practices such as which of the four message approaches namely informational, narrative, ambiguous or invitational are the most effective ones in CSR communication that lead to favourable consumer perceptions of CSR initiatives and positive attitudes toward the company; whether third-party endorsement and the inclusion of CSR history will make an impact on consumer perceptions, and also what message approaches are relatively more associated with value-driven or egoistic CSR motivation. With this knowledge, communication practitioners can help their companies to better engage consumers in CSR communication efforts, reduce scepticism (Golob et al. 2017), overcome the CSR promotional paradox and, ultimately, make more effective and efficient use of CSR communication resources (Kim and Ferguson 2018). The CSR communication paradox and consumer scepticism remain a challenge for CSR communication. This study is particularly relevant as it aims to identify CSR messages that may reduce such scepticism and mitigate the communication paradox.

The importance of CSR communication research can also be observed from a number of university doctoral research theses completed in recent years. The ProQuest Dissertations and Theses Global databases list 437 CSR communication-related theses as of early 2022. Examples of these PhD theses are "Proactive versus reactive CSR in a crisis: The role of perceived altruism on corporate reputation" (Rim 2013), "Rewarding Corporate Social Responsibility (CSR) Through CSR Communication: Exploring Spillover Effects in Retailer Private Brands and Loyalty Programs" (Hwang 2010), "Examining the effectiveness of using CSR communications in apology statements after negative publicity" (Chung 2015) and "Capturing CSR Words and CSR Actions: The Constructive and

Constitutive Potential of Employee Communication in Corporate Social Responsibility" (Stumberger 2017).

In terms of prior CSR communication research in industry, examples include: "Online CSR communication in the hotel industry: Evidence from small hotels" (Ettinger, Grabner-Kräuter, and Terlutter 2018), from the fashion industry, "Credible corporate social responsibility (CSR) communication predicts legitimacy: Evidence from an experimental study" (Lock and Schulz-Knappe 2018), from the banking industry, "An analysis of corporate social responsibility at credit line: a narrative approach" (Humphreys and Brown 2008). The findings of these studies have indicated the importance of CSR communication in leading to favourable consumer perceptions and support. However, most of these studies focus only on the informational CSR message approach and did not specifically investigate the impact of different CSR message approaches (such as narrative, ambiguous and invitational) on CSR perceptions and attitudes towards the company. This study aims to provide further understanding of CSR communication message approaches in terms of their theoretical and managerial implications, and these are discussed in the research gap section in this chapter (Page 6) and also in the final chapter (Page 194).

1.4 Research methodology

CSR communication research can be classified into two different paradigms: constitutive (constructionism or interpretivism) paradigm versus functionalistic (positivism) paradigm (Gond and Moser 2021, Crane and Glozer 2016, Golob et al. 2017). CSR communication research that follows constitutive paradigm is primarily concerned with examining the process of discussion, the co-creation of meanings, dialogues, debate with various stakeholder groups and how that contribute to the mutual understanding by multiple stakeholders regarding the practice and the implementation of CSR (Cooren 2020). This study has followed functionalistic positivism paradigm which is the predominant CSR research paradigm. Functionalistic positivism CSR research tend to focus on the use of CSR communication as strategic promotional tool to engage stakeholders and in turn lead to positive perception of the company and its CSR practices. It is interested in measuring how the CSR communication or messages has performed or perceived by the stakeholders (Crane and Glozer 2016, Golob et al. 2017). Although there has been a push towards CSR communication under constitutive paradigm in the last decade, CSR communication practitioners and researchers are encouraged to draw from the strengths of both paradigms, as one compliments the other, and should not be treated as mutually exclusive silos. Both constitutive and functionalistic research paradigms offer different areas of understanding and insights to CSR practices, therefore, providing a nuanced understanding of CSR communication between a company and its stakeholders (Golob et al. 2017, Verk, Golob, and Podnar 2019). CSR research operate under the functionalist positivism paradigm use quantitative data analyses, experiments and surveys as the research methods (Tuan et al. 2019). For example, Murray et al. (2006) uses statistical analyses to investigate whether there is a link between social and environmental disclosures and financial performances of United Kingdom's largest companies and Shim, Chung, and Kim (2017) employs experimental study to examine how individual ethical orientations may influence corporate hypocrisy perceptions. This study aims to investigate which of the four CSR message approaches namely informational, narrative, ambiguous and invitational, are the most effective CSR communication messages that lead to positive consumer perception of the company's CSR practices, in terms of their beliefs and attitude. Therefore, an experimental study, which is a positivist research method, with various manipulation on the CSR message approaches will be performed and their impacts on the consumers will be measured (Burns, Veeck, and Bush 2017).

A post-test only experimental research design was adopted for this study to investigate whether there are causal relationship exists (Burns, Veeck, and Bush 2017) between CSR message approaches and consumer CSR beliefs and attitudes towards the company. Post-test experimental design is considered a valid "true" experimental design (Burns and Bush 1998). Post-test only has the advantage of not sensitising participants to the stimuli, by repeatedly exposing them to the experimental manipulation (Hair, Bush, and Ortinau 2003, Churchill and Iacobucci 2002, Groza, Pronschinske, and Walker 2011, Vanhamme and Grobben 2009). To avoid participant preconceptions and potential inherent bias towards real-life brands or highly controversial industries (Kwon and Lennon 2009, Roy and Cornwell 2003, Halkias et al. 2017), the study uses a fictional company, 'StrongCoffee', a coffee products company. The experimental stimuli consist of CSR messages released by StrongCoffee, informing consumers about their CSR initiatives in Ethiopia where they have provided scholarships, and improved the environmental and living standards in the community.

For the informational message approach, the CSR message was presented using a rational and factual tone. For narrative, a fictional story was created involving a character by the name of Adey and how she benefited from StrongCoffee's scholarship program. For the ambiguous message, the communication was deliberately designed to lack specificity about the CSR initiatives. For the invitational message, consumers were invited to provide feedback and suggestions on how the company could improve. All message approaches (experimental stimuli) were presented using the same basic design, layout and approximate message length in order to reduce confounding effects (Hair, Bush, and Ortinau 2003). Opinions of communication experts on the suitability of the stimuli were sought prior to the administration of the research instrument. Based on the expert recommendations, the visuals and texts of the stimuli were refined.

Established scales were used to measure all constructs of interest; reliability tests were performed (Bryman and Cramer 2011, Sekaran and Bougie 2016). Based on the results from the analyses, the stimuli and scales were further refined. A second pilot study was then conducted as a final check to ensure the stimuli were suitable for use in the main study.

To ensure consistency, only American respondents were recruited for the Pilot 1, 2 and the main study. The reasons are because American consumers are well-exposed to CSR communication (Feldman and Vasquez-Parraga 2013, Moore 2020) and most CSR communication research to date has been focused on American business corporations (Moore 2020, Jamali and Mirshak 2007, Charles et al. 2014). Hence, the use of an American sample will facilitate valid comparison of the findings of this study with previous research, enhancing the potential contribution of the research to theory and practice.

The main objective that Pilot Study 1 and 2 were conducted, was to check the suitability of the stimuli. For Pilot Study 1, a total of 320 participants took part with 180 participants in Pilot Study 2, totals which align with established guidelines for pilot study sampling (Hair et al. 2008, 285, Ruel, Edward Wagner, and Joseph Gillespie 2016, 103).

Respondent recruitment for Pilot Study 1 and 2 was undertaken by a commercial data collection company based in Australia, which has had considerable experience collaborating with Australian universities in academic research. For the main study, a total of 1280 respondents (16 cells and 80 respondents per cell) were recruited in line with established recommendations for statistical analyses such as factor analysis and MANOVA (Hair et al. 2010, de Winter, Dodou, and Wieringa 2009). The recruitment was conducted through the Amazon Mechanical Turk (MTurk) platform, as is commonly done in contemporary scholarly research (Skarmeas and Leonidou 2013, Matherly 2019, Smith et al. 2016). For both pilots and the main study, respondents answered survey questions set up through the Qualtrics platform.

The data collected were analysed using the IBM SPSS software package. After factor analysis and reliability tests were performed on the scales (Bryman and Cramer 2011, Sekaran and Bougie 2016), statistical analyses such as MANOVA, T-tests, and multiple regression analysis were performed on the data collected from the main study. MANOVA analysis (Pallant 2011) was performed to find out the main differences in effect among the four message approaches, namely informational, narrative, ambiguous and invitational, in leading to favourable consumer perception of the company's CSR initiatives and positive attitudes towards the company. T-tests (Pallant 2011) were also performed to study the difference between third-party endorsed and non-endorsed CSR messages, as well as CSR history versus no CSR history in impacting consumer perceptions of CSR and attitudes towards the company. Multiple regression analysis (Bryman and Cramer 2011) was chosen as an appropriate methodology for investigating potential moderation effects, which involve consumer CSR support and consumer scepticism, and potential mediating effects, which pertain to consumer attribution of CSR motivation.

1.5 Summary of thesis chapters

Chapter one is an introductory chapter which provides brief overviews of the research objectives, research questions, research significance and research methodology.

Chapter two presents a literature review which provides detailed explanations of the theories and concepts explored in this thesis. It starts with a discussion of the development of the concept of CSR from its early days until the present, followed by discussion of CSR communication, the four CSR message approaches - namely informational, narrative, ambiguous and narrative - which underpin the experimental stimuli in this study, and the influence of CSR communication on CSR beliefs and attitudes towards the company. The chapter also provides discussion on the challenges and paradoxes of CSR communication, the use of third-party endorsement and the inclusion of past CSR history in CSR messages. The chapter elaborates on both the potential moderating variables, namely consumer scepticism and consumer support for CSR, and the mediating variable, namely consumer attribution pertaining to CSR motivation.

Chapter three covers hypotheses development. The chapter provides detailed discussion on the variables studied, the causal relationships hypothesised between the independent and dependent variables, and further examines the potential moderating and mediating variables. It also provides the rationales behind the hypotheses, which will be tested in this experimental study.

Chapter four is on research methodology. It explains the experimental research design used in this study, the data collection methods, and the design of the experimental stimuli. Detailed discussion on the methods of statistical analysis used in the study, such as factor analysis, MANOVA and multiple regression analysis are also provided in this chapter.

Chapter five focuses on the data analyses and findings. It provides detailed elaboration of the data analytical process and findings from Pilot Study 1, Pilot Study 2 and the main study. The results and findings from the statistical analyses such as factor analysis, MANOVA, T-tests and multiple regression analyses are explained in this chapter.

Chapter six serves as a concluding chapter for this thesis. It explains the theoretical and managerial implications of this experimental study. It provides discussion on the limitations of the study and also recommendations for future CSR communication research.

1.6 Chapter summary

This is an introductory chapter that provided an overview of the scope, context and justification for this research. It covers the main research questions and objectives, the significance of this study and the research methodology. It started with the background of the research by explaining the main concepts and theories discussed in the thesis, such as corporate social responsibility (CSR), CSR communication, the challenges of CSR communication, the different CSR message approaches namely informational, narrative, ambiguous and invitational, and other constructs of interest such as consumer scepticism and attribution of CSR motivation. The chapter then discussed the significance of the research in terms of its contribution to the further understanding of theories such as signalling theory, legitimacy theory and narrative theory among others. In terms of managerial implications, the findings of the research aim to help practitioners to achieve more effective CSR communication. Subsequently, the chapter explained the study's research methodology - a post-test experimental research design - the recruitment of participants, data collection methods and the statistical analyses to be performed such as MANOVA, T-tests and multiple regression analysis. The chapter concluded by providing an overview of the chapters included in this thesis.

Chapter 2: Literature Review

2.0 Chapter overview

This chapter explains the concept of Corporate Social Responsibility (CSR) and traces how the concept has evolved over time until the present. This overview is followed by a discussion about CSR communication and the factors that influence the outcomes of CSR communication, such as the CSR communication paradox and dilemma and consumer scepticism. The chapter also investigates concepts such as consumer CSR support and attributions of CSR motives. This study aims to uncover how the four different approaches (informational, narrative, ambiguous and invitational) to CSR communication influence consumers' attitude towards a company and their belief in a company's CSR. Specifically, in seeking to identify the positive influence of these four approaches to a company's CSR message, this chapter provides insights into the characteristics and strengths of each approach. Other related CSR information such as third-party endorsement and CSR history will also be explored in this chapter.

2.1 Corporate Social Responsibility (CSR)

A sharp rise in CSR initiatives and CSR reporting has occurred in recent years. Based on the KPMG Survey of Corporate Social Responsibility Reporting 2017, 93 per cent of the world's largest 250 companies by revenue (G250) have issued CSR reports (KPMG 2017); this figure increased to 96 per cent in 2020 (KPMG 2020b). A recent online search showed that Fortune Global 500 firms spend approximately USD 20 billion annually on CSR (Meier and Cassar 2018). In the United States, an unprecedented 90 per cent of the 500 largest companies listed on the S&P 500 Index published a sustainability report in 2019, up from 86 per cent in 2018 (GlobeNewswire 2020, Governance and Accountability Institute 2020). The world's biggest institutional investors are now considering 'ESG' – environmental, social and governance issues – when making investments (Eccles and Klimenko 2019). 78 per cent of Australia's top 100 companies now publish climate change risk reports, compared with only 56 per cent of the 250 largest global companies (KPMG 2020a). Forbes New York Business Council reported that 87 per cent of consumers in the United States said they would purchase a product if the company supports the issues the consumers care about (Butler 2018). Millennials are more concerned with philanthropic causes. They are more likely than other generations to research a company's stance on social responsibility issues and its contributions towards them. To become a preferred employer, companies need to meet the expectations of this future workforce who demands greater social responsibility (Peretz 2017). With the rise in awareness of socio-environmental issues, stakeholders such as consumers, employees, the media and activists are more aggressive in demanding that companies be socially responsible (Vanhamme and Grobben 2009). Both the 2019 and 2020 Edelman Trust Barometer global surveys send a strong signal to business leaders given that 73 per cent of respondents agreed with the following statement: “a company can take specific actions that both increase profits and improve the economic and social conditions in the communities where it operates” (Edelman 2019, 35, 2020, 26). This could serve as a timely reminder for corporations around the world about the importance of CSR practices.

Research shows that by being a good corporate citizen, companies are more likely to avoid consumer and activist boycotts (Groza, Pronschinske, and Walker 2011), and CSR communication is effective in countering the negative impact of a crisis (Vanhamme and Grobben 2009).

Corporate social responsibility is primarily an initiative of business corporations to give something back to society or to positively impact society (Ellen, Webb, and Mohr 2006, Skarmeas and Leonidou 2013). Broadly speaking, CSR deals with a wide range of activities, including charitable and philanthropic donations, community considerations, gender equality in the workplace, human rights and environmental concerns (Carter and Jennings 2004).

Corporate social responsibility is also an endeavour by corporations to merge two different concerns: concern for profits and concern for the well-being of society (Maignan 2001, Salmones, Crespo, and Bosque 2005). This is not a simple task as enterprises and corporations are inherently about the survival of the business, the interests of the business owners and the shareholders. In contrast, CSR demands that companies positively contribute to society and be responsible to stakeholders rather than merely pursuing profits for them. CSR manifests in various ways including voluntary or charity contributions (Ellerup Nielsen and Thomsen 2007), compliance to standards, moral obligations and involvement in socially responsible behaviour (Salmones, Crespo, and Bosque 2005, Maignan 2001).

The following section provides a brief historical overview of CSR scholarship over the decades, highlighting key CSR-related terms.

2.2 A brief history of CSR concepts and practices

2.2.1 In the 1950s: businessmen’s social obligation

Businesses’ concern for community and society came into the spotlight in the 1950s (Carroll 1999). The idea of social responsibility can be traced back to Howard R. Bowen’s landmark book “Social

Responsibilities of the Businessman", first published in 1953. Bowen states that: "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society" (Bowen 1953, 6).

Based on Bowen's writing, CSR at that time meant some form of 'social obligation' that requires a person's commitment to good values and societal obligation (Balmer, Fukukawa, and Gray 2007). Bowen's idea was that 'businessmen' should be responsible for their actions and not merely the profit and loss statement. In other words, businessmen's actions should be in line with the objectives and values of our society (Castaldo et al. 2009, Balmer, Fukukawa, and Gray 2007).

Although ideas about CSR emerged in the 1950s, CSR in this era can be characterised as more 'talk' than 'action', with businesses focusing more on philanthropic activities rather than direct corporate action. Even though some of Bowen's ideas, such as the introduction of social education for managers, social audit and business code of conduct, were quite ahead of his time, there is no evidence that they were practised then (Carroll 2009).

2.2.2 In the 1960s: the formative years

In the 1960s, CSR thinking and writing flourished and gained much traction. Keith Davis, an important CSR author of that time and equivalent to Bowen in the 1950s (Carroll 2009), put forward the idea that CSR means "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic and technical interest" (Davis 1960, 70). Other important CSR writers of this time were McGuire (1963), Walton (1967) and Frederick (1960).

McGuire (1963), for example, wrote from the perspective of American corporations and in his book 'Business and Society', named the Best Management Book of 1963 by the Academy of Management (Ringo 1964), advised corporations to go beyond economic and legal concerns and pay attention to the 'happiness' of their employees and the welfare of the community. Not only that, McGuire recommended that they take an interest in politics and in the education of the country (Carroll 1999). In his aptly titled book 'Corporate Social Responsibilities', Walton (1967) noted that managers should pay attention to CSR, which he described as a new business concept that concerns the intimate relationship of business and society. Frederick (1960), a pioneer and prominent writer on CSR, argued that society's economy and human resources should be used for the good of the public and society and not for individuals or private enterprises.

The CSR literature in the United States in the 1960s generally focused on philanthropy, the improvement of working conditions, customer relations and, to some extent, the idea that CSR should be done voluntarily. However, much of the CSR of the 1960s remained ‘talk’ rather than ‘action’ (Carroll 2009).

2.2.3 In the 1970s: the era of managing CSR

Towards the end of the 1960s, antiwar sentiments and the rise in public rights awareness caused a certain mistrust towards business. Protests over major oil spills and pollution led to the creation of the first Earth Day. This influenced the political agenda of the United States government, which subsequently set up agencies involved in social and environmental regulation (Agudelo, Jóhannsdóttir, and Davídsdóttir 2019). American agencies such as the Environmental Protection Agency (EPA), the Consumer Product Safety Commission (CPSC), the Equal Employment Opportunity Commission (EEOC) and the Occupational Health and Safety Administration (OSHA) were formed during this time. These regulations and an enlightened self-interest led corporations to enter an era of ‘managing corporate social responsibilities’, where they started to formulate policies or strategies in response to these regulations (Carroll 2015, 88). This is evidenced in one of the first books on CSR from the 1970s, which indicates that “CSR is the pursuit of socioeconomic goals through the elaboration of social norms in prescribed business roles; or, to put it more simply, business takes place within a socio-cultural system that outlines through norms and business roles particular ways of responding to particular situations and sets out in some detail the prescribed ways of conducting business affairs” (Johnson (1971, 51). Therefore, CSR in the 1970s marked the beginning of the managerial approach to CSR, where corporations developed managing mechanisms to comply with federal laws about product safety, consumer safety and environmental protections (Carroll 2009).

The 1970s, however, also saw the publication of Milton Friedman’s famous, pro-capitalist article ‘The Social Responsibility of Business is to Increase its Profits’ (Friedman 1970). Friedman so strongly believed in free-market thinking that at one time he convinced the president of Chile to adopt a free-market capitalist system (Nehme and Wee 2008). His famous quote “the business of business is business” represents a school of thought that opposes and challenges the corporate social responsibilities school. Friedman’s statement was later rebuked by another Nobel Prize winner, Paul Samuelson, who remarked harshly that a large corporation not only might engage in social responsibility but “it had damn well better try to do so” (Samuelson 1970).

Carroll (1979, 500) defined CSR as encompassing “[…] the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.” This CSR conceptualisation is sometimes referred to as Carroll’s CSR pyramid. From an economic perspective, a company’s social responsibility is to make profits and stay in business, as is expected by society and shareholders. From a legal perspective, a company needs to observe the laws and adhere to the legal framework set by society. From an ethical perspective, a company needs to go beyond just obeying or following the laws; they need to respect ethical norms and the moral behaviour expected of them. Finally, from a philanthropic perspective, companies should be involved in charitable works, although this is not legally required but rather a form of goodwill performed towards society (Carroll 1999). Part of the challenge for a company is to progress from the bottom economic level to the top philanthropic level (Balmer, Fukukawa, and Gray 2007, Carter and Jennings 2004).

2.2.4 In the 1980s: focus on stakeholders and legitimacy

Stakeholder theory

Before the publication of Freeman's 'Strategic Management: The Stakeholder Approach' in 1984, the primary concern of mainstream management studies had been about shareholders or stockholders (Raupp 2011). However, stakeholder approaches argue that businesses should not solely pay attention to shareholders and profits. Instead, they should also recognise how non-shareholders such as employees, customers and the local community may impact an organisation. Stakeholder theory advises companies to pay more attention to the multitude of people and institutions affecting or being affected by the company's operation. Not only is the company's financial performance being assessed, but its contribution to society as well (Maignan and Ferrell 2004, Balmer, Fukukawa, and Gray 2007). Stakeholder theory focuses on finding out who the stakeholders are, how to manage them, and the policies and practices the company must adopt in their management of stakeholders (Campbell 2007). A socially responsible company pays attention to the demands of its main stakeholders and seeks to satisfy them (Beckmann 2007).

The similarities and dissimilarities of CSR and stakeholder theory have undergone much examination and debate over the past decades. Scholars have frequently included stakeholders in their definition of CSR (Castaldo et al. 2009). For example, Epstein stated that "CSR relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders" (Epstein 1987, 104). The founding father of stakeholder theory, Edward Freeman, sees stakeholder thinking and CSR as two different ways of thinking. Stakeholder theory undoubtedly provides a way to deal with CSR, but Freeman thought it does not equate to CSR. Freeman once proposed the term 'corporate social responsibility' be replaced with 'company stakeholder responsibility' and thought that having a separate term for 'corporate social responsibility' was redundant. Freeman, in his later work, rejected the CSR view. He thought that CSR thinking could be detrimental to business and society as it acts as a form of separation between business and society. Freeman claimed that his idea of ‘company stakeholder responsibility’ treats ‘business and society as intertwined’, unlike the CSR concept, which treats them as two separate entities (Raupp 2011).

Legitimacy

The concept of legitimacy emerged in the literature during the 1970s but was more frequently debated in the 1980s and 1990s. Legitimacy is defined as a “ generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (Suchman 1995, 574). Organisations are thought to have no inherent rights to resources or existence until society considers them ‘legitimate’. Central to the legitimacy theory is the idea of the ‘social contract’, a concept explored by philosophers such as Hobbes, Locke and Rousseau, which requires any person, organisation or institution to conduct their operations according to society’s expectations. Today this concept is being applied in legitimacy theory in the context of modern-day corporations. Legitimacy is time and place dependent; managers will always need to close the ‘legitimacy gap’ due to different location and time (Deegan 2006). By engaging in certain CSR initiatives, companies hope to be seen as complying with norms and values of the industry or society, thus being accepted by other corporate members, communities, governing institutions and industry. In other words, companies try to preserve their social legitimacy (Aguilera, Rupp, and Williams 2007). Companies hope to earn a ‘license-to-operate’ or renew their ‘license-to-operate’ by investing in CSR to avoid social penalties and to widen their sphere of power (Porter and Kramer 2006, Castelló and Lozano 2011). When faced with a crisis of responsibility, a company must typically defend its legitimacy. A company’s past CSR performance provides a good defence for its reputation in times of crisis (Vanhamme and Grobben 2009). Suchman (1995, 574) states that an organisation may occasionally depart from societal norms yet retain its legitimacy because a company that has gained legitimacy will be resilient to particular events. However, this will also depend on its past legitimacy record.

Handelman and Arnold (1999) identified two types of legitimacy: pragmatic and social. Corporations involved in pragmatic legitimacy are more calculative and self-centred in the pursuit of legitimacy. Under pragmatic legitimacy, the ultimate goal of a company’s involvement in social responsibility is to please the shareholders. Companies practising pragmatic legitimacy will focus more on functional attributes, such as whether the company can fulfil the interests of their stakeholders in return for their support. For example, the company sets the right price for their products and maintains their good quality to earn its customers’ support (Vanhamme and Grobben 2009).

Social legitimacy focuses on the company’s long-term survival and is concerned with the company’s actions and how compatible they are with social norms and values. Social legitimacy is stronger than pragmatic legitimacy in protecting the company against changing norms in a competitive environment (Vanhamme and Grobben 2009).

Castelló and Lozano (2011) argued that moral legitimacy is a superior form of legitimacy as it involves an elaborate judgement on the company's social performance and its leader's commitment. It not only asks whether the company has done something for its stakeholders; it goes further by asking whether such activities are the right thing to do. Another important feature of moral legitimacy is that it requires companies to hold vigorous discussions with the public. Moral legitimacy, therefore, can only be achieved through continuous communication and openness.

2.2.5 In the 1990s: emergence of the corporate reputation view

Since the mid-1990s, Charles Fombrun's definition of corporate reputation has been widely used in business-related studies (Wartick 2002). Early on, corporate reputation was defined as "a perceptual representation of a company's past actions and future prospects that describe the firm's overall appeal to all its key constituents when compared to other leading rivals" (Fombrun 1996, 72). The definition for reputation emphasises the 'perception' of an individual and group of individuals, and it is related to a company's image (Wartick 2002). The roots of corporate reputation can be traced back to the concept of image and identity of a company (Shiu and Yang 2017). Still sometimes seen as synonymous with corporate image, corporate reputation is sometimes also confused with corporate identity (Caruana 1997). Gray and Balmer (1998, 697) define corporate image as "the immediate mental picture that audiences have of an organisation". Corporate reputation, on the other hand, "indicates a value judgement about the company's attributes". They explain that corporate reputation evolves over time as a result of the company's performance and is further strengthened by effective communication, whereas corporate image can be formed more quicky through well-run communication programmes. Bromley (2000) and Wartick (2002) differentiate corporate identity, corporate image and corporate reputation as follows: corporate identity is a construct focused on internal stakeholders such as employees and managers and how they conceptualise their organisation; corporate image is related to the way an organisation presents itself to customers and external stakeholders; and corporate reputation is the aggregation of how key external stakeholders conceptualise the organisation.

A later definition by Fombrun and his co-author described corporate reputation as a collective representation of a company's past actions and results, which reflect on its ability to deliver valued outcomes to both internal and external stakeholders (Fombrun and Van Riel 1997, Fombrun and Rindova 1996). This definition shows a prioritising of stakeholders (Shiu and Yang 2017).

The later version of the definition emphasises the cognitive representation of a company's actions and results, which 'crystallises' the firm's ability to deliver valued outcomes to its stakeholders (Fombrun, Gardberg, and Barnett 2000). Cognitive representation here refers to the cognitive attributional process where an observer (stakeholder) tries to explain the behaviour of the observed entity (company) through existing and new impressions, good or bad, formed in their mind (Sjovall and Talk 2004). Due to this, a company's reputation may be impacted by negative news coverage. Hoeken and Renkema (1998) report that even when readers of negative news were later informed that the news was erroneous and read the retraction, the negative impressions remained with the readers. As the original impressions are susceptible to this cognitive attributional error (Sjovall and Talk 2004), Fombrun, Gardberg, and Barnett (2000) suggest that companies need to strive for 'reputational capital', which can act as a buffer in the event of a reputational crisis. Reputational capital can be understood as constant support from various stakeholders, such as customers, investors, employees and stakeholders, that can be translated into market or financial values. The aggregation of all positive perceptions and support for the company by multiple stakeholders, and further assisted by positioning and corporate communication, helps to 'crystallize' corporate reputation (Fombrun 2012).

In the 1990s, Fortune magazine published an annual corporate reputation index. It was based on the ratings given by 10,000 senior executives to the ten largest companies in their industry in the United States. Each company was assessed on certain attributes such as quality of products and services, innovativeness, long-term investment value, treatment of employees, responsibility to the community and the environment (Caruana 1997). Although academics and business communities widely refer to Fortune's annual corporate reputation index, it has been criticised for being unbalanced. For example, some constructs like corporate social responsibility and innovation are measured by single item and most items are easily influenced by the raters' perception of the company's financial potential. Fortune's corporate reputation index, therefore, was said to measure mostly economic performance and nothing more (Fryxell and Wang 1994). Companies who wish to build their corporate reputation should go beyond the focus on financial and accounting information. Further, a more accurate or a more comprehensive instrument should be developed for measuring corporate reputation, ensuring more robust empirical research (Caruana and Chircop 2000).

Brown (1995) attempted to measure whether the way industrial buyers perceived a vendor company's reputation and the quality of the salesperson would impact the buyer attitudes towards a product, thus leading to purchase intention. With this knowledge, a company can decide to build its reputation and better train its salespeople. In his study, Brown asked: "Compared to all companies in this salesperson's industry, how would you rate this salesperson's company?". The responses were then measured against six 7-point bipolar items such as 'the very best – the very worst', 'the most reliable

– the least reliable', 'the least trustworthy – the most trustworthy'. The study found that the perception of a company's reputation impacts buyers' attitudes towards the product. Yoon, Guffey, and Kijewski (1993) found a company's reputation influences customers' intention to buy insurance and also enhances the effectiveness of the communication program.

Gray and Balmer (1998, 699) suggested that corporate communication is a "critical link between the corporate identity and the corporate image and reputation". Corporate communication represents all the crucial information, official or informal, that a company communicates to its various stakeholders across a broad range of media. Corporate identity, image and reputation are the perception and conceptualisation of a company in the eyes of the internal and external stakeholders. Therefore, corporate identity through effective corporate communication strategies can create a positive corporate image and superior reputation. Effective corporate communication will involve corporate branding, visual or graphic design, formal statements, interaction and engagement with stakeholders.

2.2.6 In the 2000s: the connection between CSR and marketing

In 2004 the American Marketing Association (AMA) added concern for stakeholders in its definition of marketing. It was a gradual change that started back in the 1990s, when a shift occurred from the traditional marketing paradigm of 'segmenting', 'targeting', 'promoting' and 'persuading' customers to a paradigm of emphasising relationships between marketing actors, society and stakeholders. The new marketing paradigm now recognises customers as active participants rather than passive buyers of products (Brønn 2011). Thus, in its 2004 definition of marketing, AMA added: "Marketing should look into managing the customer relationship that will benefit the organization and its stakeholders" (Gundlach 2007, 243). In 2007 AMA further updated its definition of marketing: "Marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large"(Gundlach and Wilkie 2009, 260). Based on this 2007 definition, AMA believes that marketing should also bring 'values' to customers and society at large, acknowledging the importance of marketing and marketers in creating products and services that benefit society (Brønn 2011). The current AMA definition, re-approved in 2017, states: "Marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large" (AMA 2017, para 2). Again, it emphasises 'value' for 'society at large', acknowledging the connection of marketing to social responsibilities.

Cause-Related Marketing (CRM) became widely practised in the 2000s (Sheikh and Beise-Zee 2011). The research output on CRM has seen a huge increase since 2005 and a sharp jump from 2014 to

2016 (Thomas, Kureshi, and Vatavwala 2019). CRM can be explained as a practice where a company donates to a cause, charity or not-for-profit organisation to support that cause, hoping to improve its business performance at the same time (Robinson, Irmak, and Jayachandran 2012). The origins of CRM can be traced to a fund-raising event organised by American Express for the Statue of Liberty's restoration project in 1983. Customers were able to make donations by simply charging their cards (Ferguson and Goldman 2010). The donated amount would appear as a percentage of the price (as in x% of the price will be donated) or as a specific amount (as in x cents donated for every unit sold). In 2009, Mirabella Beauty contributed $1 to the City of Hope diseases research and treatment centre for every lipstick sold (Koschate-Fischer, Huber, and Hoyer 2016). In 2008, Starbucks gave 50 cents from each beverage sale to the Global Fund to Fight AIDS charity (Koschate-Fischer, Stefan, and Hoyer 2012). CRM is said to positively influence customers' attitudes and purchase behaviour (Koschate-Fischer, Stefan, and Hoyer 2012), as evidenced by companies involved in CRM who have witnessed growth in their market share and customer loyalty. Customers are willing to pay higher prices for products from a company engaged in cause-related marketing (van Den Brink, Odekerken-Schröder, and Pauwels 2006). CRM has also become a way for companies to enhance their corporate brand and image (Demetriou, Papasolomou, and Vrontis 2010). CRM should not be seen as synonymous with CSR; it is only a subset of CSR and cannot replace it (Sheikh and Beise-Zee 2011).

Consumers became more environmentally conscious in the mid-1990s, ushering in the age of green consumerism. During the 2000s, green products improved and gained strong and stable recognition in the marketplace, thus the wider acceptance and practice of green marketing (Ham and Lee 2011). Green marketing scholars believed that marketing strategies should incorporate outcomes that satisfy customers and society and foster a sustainable environment (Peattie 1995). The origin of 'green marketing' can be traced back to the 'ecological marketing' concept by Henion and Kinnear (1976). Green marketing was adopted by businesses in the 1980s and was defined as "the holistic management process responsible for identifying, anticipating and satisfying the needs of customers and society, in a profitable and sustainable way" (Peattie and Charter 2003). In 2009, AMA defined it as "the marketing of products that are presumed to be environmentally safe" (AMA 2009). The most recent definition, from 2017, adds: "The products are designed to minimize negative effects on the physical environment or to improve its quality. This term may also be used to describe efforts to produce, promote, package, and reclaim products in a manner that is sensitive or responsive to ecological concerns" (AMA 2017).

Increasingly more companies are turning to environmentally friendly product design, packaging and delivery of goods and services (Lewis et al. 2017). Green marketing emphasises that economic and social performance objectives should be considered simultaneously (Papadas et al. 2019). Green companies design their products and processes to minimise the damage to the environment and fulfil the demands of the green consumers (Kumar and Ghodeswar 2015). For example, international fashion brand H&M has used its buying power with suppliers to source organic cotton that is free from harmful chemicals. 'The Garden Collection' by H&M, featuring the use of organic cotton, recycled bottles and textile materials, has attracted positive word-of-mouth (Samaha 2018). Beverage manufacturing and bottling company FEMSA has steadily reduced its use of water and energy consumption in its production since 2010 (FEMSA 2018).

However, corporations sometimes "outplay the rules" or "game" the requirements. They claim to be fully committed to compliance but are not. They hide their misbehaviour, deflect criticism and reattribute blame (Laufer 2003) by engaging in deceptive communication that aims to create a "green" image in the public's mind (Ramus and Montiel 2005). Such corporations try to maintain a pristine corporate image and reputation in the eyes of the stakeholders yet, in actual fact, have not "walked the talk" and committed to environmental protection, societal projects or community improvement (Laufer 2003). The large amount of corporate environmental policy (CEP) and related statements produced by companies, without much verification, has led sceptics and academics to question the validity of those "green" claims. The terms like 'greenwashing' or 'bluewashing' have become common references to this type of dubious acts (Ramus and Montiel 2005).

Greenwashing refers to a company's attempt to create a false impression or provide misleading information about their products and services being environmental-friendly. It plays on the word 'whitewashing', which means an act covering up bad behaviour (Kenton 2020). The origin of the term can be traced back to the 1980s when hotels requested their guests to reuse towels to "save the environment", but, in fact, it was just a ploy by the hotel operators to save on water consumption expenses (Becker-Olsen and Potucek 2013). There is also 'bluewashing', which means a company tries to associate itself with the positive image and reputation of the United Nations without having fulfilled its CSR obligations (Berliner and Prakash 2015).

Ramus and Montiel (2005) reported that suspicions about 'greenwashing' claims left stakeholders concerned that a company's environmental claims would not translate into actual implementation. Based on Ramus and Montiel's study, service companies are likely to commit to environmental policies but are less likely to implement those policies due to a lack of economic incentives and a lack of costs (penalties) for not implementing them. Manufacturing companies are very likely to implement most environmental policies, except toxic use reduction policies, just as oil and gas companies are very likely to implement most environmental policies, except fossil fuel reduction policies. Economic advantage is found to be the greatest motivator for companies to implement environmental policies. Stakeholders are advised to be suspicious of companies that claim to be committed to environmental policies without any economic incentives to implement them.

There was an exponential growth in voluntary programs in the early 1990s (Morgenstern and Pizer 2007). For example, CSR Europe, a business network that has around one hundred multinational corporations and national partner organisation members, published a sustainable marketing guide in 2008 called ‘4Ps for 3Ps’, which can be explained as Product, Price, Place, Promotion for People, Planet, Profit (CSR Europe 2008). This guide also educates companies on how they can improve their 3Rs: Reducing, Recycling and Reusing. CSR Europe further provides a guideline on green claims, which concerns companies’ claims on how environmentally friendly or green their product packaging and recyclable contents are (Brønn 2011).

Corporate Environmental Policy (CEP) statements have gained much popularity in the business community in the 2000s. They are sometimes included in a company’s environmental reports. CEP emphasises a business model that focuses on environmental protection and sustainability. CEP can be required by voluntary programs, standards and regulations. Companies are incentivised to publish CEP statements because they can positively influence stakeholder perception of the company’s commitment towards environmental protection and sustainable development (Ramus and Montiel 2005).

The effectiveness and success of voluntary programs were uneven (Morgenstern and Pizer 2007). For example, the United Nations Global Compact (UNGC)’s lack of monitoring and sanctioning mechanisms influences participants’ compliance with environmental and human rights. Companies that joined the UNGC may not actually ‘walk the CSR talk’ (Berliner and Prakash 2015). A case in point are global car manufacturers, which have not lived up to the standards of truthful disclosure over the years. For example, the Advertising Standard Authority (ASA) found many big car manufacturers have overstated their environmental claims in their advertisements and also misled customers to believe their vehicles have lower CO_2 emissions than other vehicles (Jahdi and Acikdilli 2009). Global car manufacturers like Toyota, Peugeot, Suzuki, Smart and SAAB were making environmental claims, for example, that their vehicles are the world’s most environmentally friendly cars, featuring the cleanest and most environmentally friendly engines (Brønn 2011). The most recent case is Volkswagen’s deceitful claim that their diesel cars have low CO_2 emissions when in reality, Volkswagen manipulated relevant data during lab tests. This event badly damaged their reputation and caused their stock price to crash (Siano et al. 2017).

2.2.7 2010s to 2020: exploring effective approaches to CSR communication

Kim (2019) observed that CSR communication research in the early 2000s focused on two main perspectives: CSR communication as a business management instrument and as a legitimisation framework. For the former, CSR communication is used for stakeholder persuasion focusing on attitudes and behavioural change and reputation building. For the latter, CSR communication works from a normative ethical perspective in trying to fulfil societal expectations. Both perspectives place a strong emphasis on stakeholder and societal expectations.

Expectation-confirmation theory posits that satisfaction is the result from meeting the expectation and the confirmation of the results against those expectations (Oliver 1980). In the CSR context, it can be conceptualised as CSR performance and the confirmation of CSR expectations (Lacey and Kennett-Hensel 2016, Oliver 1980). Kim (2019) suggests applying expectation-confirmation theory to CSR communication and messages by studying what kind of CSR communication messages stakeholders expect. Knowing what kind of CSR communication meets or exceeds stakeholder expectations allows companies to communicate their CSR efforts more effectively. When stakeholder expectations are met or confirmed, stakeholder satisfaction can be achieved, leading to continuous support for the company (Schmeltz 2012, Kim and Ferguson 2014, 2018, Kim 2019).

Kim and Ferguson (2018) and Kim (2019) suggest several CSR communication dimensions or approaches that will lower consumer scepticism and meet their expectations. These include a factual-based, information approach (rather than self-praising) that is open and transparent in communication.

Consumers expect companies to present their CSR honestly without omission or exaggeration; therefore, they prefer ‘factual’ rather than ‘self-congratulatory’ communication. Stakeholders do not appreciate ‘self-praising’ CSR messages, which can lead to scepticism (Kim and Ferguson 2018). Stakeholders perceive CSR information that is presented in an objective and factual message tone as ‘honest’ (Kim and Lee 2012) and ‘sincere’ (Kim and Ferguson 2018). It is also less likely to induce scepticism as a “self-praising” tone does (Kim 2019).

Being ‘open’ in communication means taking in the suggestions and feedback from stakeholders, and being transparent means disclosing CSR information about a company’s good behaviour and misbehaviour (Kim 2019). When a company is open and transparent, it will be able to engage stakeholders in mutual dialogues (Yang, Kang, and Johnson 2010). The use of a first-person point of view and a conversational human voice, which is akin to conversational-style communication, engenders dialogic communication and promotes openness and mutual understanding in communication. This is effective in maintaining good stakeholder relationships (Kelleher and Miller 2006, Kelleher 2009, Oh and Ki 2019).

Although a fact-based message effectively meets consumer expectations, CSR narrative scholars suggest using storytelling and narrative in CSR communication to counter scepticism (Feix and Philippe 2018). Narratives are normally treated as stories (Rimmon-Kenan 2002, Feix and Philippe 2018). The use of narrative or storytelling can help increase the persuasiveness of a CSR message (Fisher 1987, Kim and Ferguson 2018) and is powerful in inducing a change in beliefs and attitudes (Fisher 1984). A 'master narrative', as used in the entertainment industry, can guide CSR messages in the form of storytelling across different communication platforms to effectively counter consumer scepticism towards CSR communication (Coombs 2019). Companies like the Body Shop, Patagonia, Ben and Jerry's use the 'origin story', which provides a narrative about their founders, their core values and the company's heritage. The "origin story" in the company's overall CSR narrative helps strengthen the company reputation (Coombs 2017).

Based on the research outlined above and further literature review, this researcher has identified four potentially effective approaches to CSR communication: informational (fact-based) (see Section 2.8), narrative (Section 2.9), ambiguous (based on strategic ambiguity theory) (Section 2.10) and invitational (open and dialogic communication) (Section 2.11).

With an understanding of CSR and a brief historical background of CSR, the next section will focus on the communication aspect of CSR.

2.3 CSR communication

While it is important for companies to engage in CSR, they should also pay attention to the communication of CSR, which provides timely information on the company's CSR involvement to the stakeholders or target audience (Tata and Prasad 2015). CSR communication refers to a company's messages and statements to its target audience or customers regarding the company's CSR activities or initiatives (Christensen, Morsing, and Thyssen 2013). Companies have a diverse range of methods or tools at their disposal when communicating their CSR messages. These may include corporate advertising, awareness campaigns, sponsorship, events, licensing, direct marketing, sales promotion, issues advocacy, advertising, awards and so on. Any communication employed by the company to convey CSR information will impact the company's image, branding and brand differentiation (Brønn 2011). Companies strive to lessen the incongruence between their CSR image and the desired image as perceived by their target audience (Tata and Prasad 2015).

CSR communication aims to make consumers aware of the company's CSR actions, to foster positive attitudes and behaviour towards the company (Maignan and Ferrell 2004, Sen, Bhattacharya, and Korschun 2006). CSR communication is crucial in communicating the essence of CSR obligations to key stakeholders (Christensen, Morsing, and Thyssen 2013). Stakeholders demand to be informed about a company's practices, so they can decide whether the company has met their personal expectations of social responsibility. This can only be achieved through strategic, well-orchestrated and effective corporate communication and CSR communication strategies that meet the expectations of the stakeholders and consumers (Du, Bhattacharya, and Sen 2010). Effective CSR communication will lead to consumer awareness of a company's CSR initiatives and recognition for the company's CSR initiatives, which leads to perceived uniqueness of the brand and positive brand equity (Andreu, Casado-Díaz, and Mattila 2015).

Research has shown that well-implemented CSR communication can build trust, enhance corporate reputation and provide some indication about a company and their product quality (Podnar 2008). Maignan and Ferrell (2004) argued that CSR communication could act as a moderator between stakeholders' awareness of CSR initiatives and organisational identification, meaning that stakeholder identification depends very much on the extent to which the company communicates its CSR initiatives with different groups of stakeholders. Scott and Lane (2000) suggested companies can enhance stakeholder identification with a brand by:

(1) including CSR images in their communication using various communication tools, such as advertisement, newsletters, speeches and promotions, to help create a positive company image with the stakeholders. For example, Shell and Starbucks regularly advertise to inform the public about their commitment to environmental protection and sustainable development.

(2) improving stakeholders' affiliation with the company's CSR activities and implement activities that will build a bond between the stakeholders and the company. For example, the compliment letters received by Walmart employees from their volunteering efforts were openly displayed on the store noticeboards and online websites (Walmart 2011).

(3) creating more opportunities for stakeholders to interact with a company about its CSR. For example, Shell has an online discussion forum that allows stakeholders to offer instant feedback regarding issues and problems concerning Shell's operations (Shell 2018).

CSR information, disclosure and reporting will help companies generate a positive reputation (Perez 2015). However, companies need to continuously “do good” to look “even better” by working on their social performance and results to reap the reputation benefits. By meeting stakeholders’ expectations of CSR, a company will have a stronger reputation, which will better position it to compete against its rivals (Tetrault Sirsly and Lvina 2019).

2.3.1 CSR communication strategies

Different CSR communication strategies can have different impacts on stakeholder perceptions of CSR, resulting in varying levels of stakeholder support for CSR initiatives (Du, Bhattacharya, and Sen 2010, Du and Vieira 2012). For example, companies that use ‘loud or explicit CSR’, which involves intensive publicity and mass media to communicate CSR messages, may cause greater consumer suspicion about the motives behind its CSR communication compared to ‘quiet or implicit CSR’, which uses more low key and subtle ways such as web page links to communicate CSR messages (Ligeti and Oravecz 2009, Coombs and Holladay 2012, Schmeltz 2012). Low-key CSR is found to generate a positive perception of CSR motives (Schlegelmilch and Pollach 2005) and fulfils stakeholder expectations of CSR communication (Kim and Ferguson 2014). In a longitudinal report entitled ‘Corporate Social Responsibility Communication in North America: Past, Present and Future’, Becker-Olsen and Guzmán (2017) revealed that CSR messages which do not overstate the firm’s position are more effective. For example, General Motors’ efforts to create an eco-friendly image by changing its logo from blue to green backfired when the company was reported as one of the top ten polluting car manufacturers. Becker-Olsen and Guzmán (2017) also explained that consumers are more sceptical nowadays.

Different CSR strategies are successful in fulfilling stakeholder expectations about CSR communication in a different culture or country. For example, North American consumers expect more explicit and conspicuous CSR communication than European consumers who expect more implicit and less conspicuous CSR communication (Stutz 2018). This might be due to different worker’s rights, trade unions, environmental regulations and philanthropic cultures in European countries (Matten and Moon 2004). However, compared to older generations, the younger European audience prefers an explicit approach and not a ‘factual and objective’ approach to CSR communication (Schmeltz 2012).

2.3.2 CSR communication: reporting versus marketing and promotional purposes

CSR reporting focuses mainly on social reporting, compliance with standards, rules and regulations, and accountability (Golob et al. 2013). CSR reports disclose information about the corporate environmental and social policies included in annual, stand-alone or combined reports (Michelon, Pilonato, and Ricceri 2015). Communication scholars normally differentiate between CSR communication via CSR reporting and via CSR marketing (Golob et al. 2013, Du and Vieira 2012). CSR communication performed through marketing or advertising is not subject to strict regulations and standards, whereas CSR reporting may need to adhere to a specific framework and disclosed information is reviewed more stringently (Akisik and Gal 2014).

The main objective of CSR communication for marketing and promotional purposes is to create a favourable perception towards a company as a socially responsible business entity to influence customers' purchase intention (Podnar 2008). For example, a company's use of cause-related promotions, such as opposition to animal testing, can be seen as a form of CSR marketing communication whereby a company tries to gain consumer support through the cause they are championing. The company hopes that such support later leads customers to buy their products as the company is perceived as fulfilling customer social responsibility expectations (Kotler 2005). Another example is the use of CSR claims as labelling on packaged food products to positively influence consumer purchase intentions (Wei et al. 2018). This study's focus is on CSR communication in the marketing and promotional context rather than CSR reporting.

2.3.3 The audience of CSR communication: internal versus external

Companies pay attention to both their internal and external organisational communication. The internal perspectives are more concerned with internal stakeholders, whereas the external perspectives focus on external stakeholders, particularly consumers. Different approaches are required to engage the internal and external stakeholders (Verk, Golob, and Podnar 2019).

CSR communication may adopt an 'inside out' approach (Morsing, Schultz, and Nielsen 2008) where employee approval and their commitment to their company's CSR makes the CSR message appear more 'trustworthy' to external stakeholders. This is because employees who verify information become an information source that spreads positive stories about the company. The better the employees are informed about the CSR initiative, the better they can communicate messages to external stakeholders. Employee blogs and online discussion forums are low-cost options to distribute CSR news (Coombs and Holladay 2012). Socially responsible companies will have strong employee engagement as the employees feel socially connected to their colleagues and emotionally connected to their company. Therefore, it will be worthwhile for managers to manage and coordinate CSR with employee engagement programs (Duthler and Dhanesh 2018).

CSR communication in recent times has primarily focused on external stakeholders, especially consumers, investors and NGOs (Crane and Glozer 2016). The reason that customers, as an external stakeholder group, are widely discussed in the CSR communication literature is obvious. There is strong evidence that CSR communication aimed at consumers leads to improvement in their CSR knowledge and subsequently has a positive effect on the company's reputation (Kim 2019). Consumers can be a great source of support for a company's CSR initiatives (van Prooijen and Bartels 2019). And yet, Schmeltz (2012) observed that compared to other stakeholders such as investors, companies and governments, consumers had not received much attention in CSR communication research. However, it is crucial for a company to include the consumer in the CSR communication as they provide greater support for the company's CSR initiatives (van Prooijen and Bartels 2019).

This research will focus on CSR communication to one group of external stakeholders: the consumers.

2.3.4 CSR communication platform

CSR information can be communicated via corporate websites, CSR advertising, public relations, social media platforms and other channels (Du and Vieira 2012). To understand the communication space in which CSR communication operates, the PESO model can be a good starting point. PESO stands for Paid, Earned, Shared and Owned media, and it can be applied to traditional print, electronic media as well as the Internet or digital platforms (Iliff 2014). Paid media refers to any messages that appear on the media paid for by companies, including advertisements on the Internet or social media sites. Earned media refers to media coverage, media relations and publicity. Owned media includes a company's owned websites, social media presence on Facebook, Twitter, YouTube, and blogs (Lamb, Hair, and McDaniel 2019). Shared media involves a company's partnership with charity tie-ins, community services, and co-branding. There is a continuous trend of companies moving their CSR communication from traditional to digital and social platforms (Crane and Glozer 2016).

To engage different stakeholder groups more effectively, especially where the younger generation is the target audience, companies are venturing into the new territory of 'shared media' or 'earned media' through popular social media platforms such as Twitter and Facebook (Iliff 2014, Lamb, Hair, and McDaniel 2019). In this new territory, companies will need to explore 'content marketing', which involves creating and curating content about a company's CSR initiatives that meets the preferences and needs of the target audience. Companies will need to know how different user groups curate, interact and prefer the information to be communicated to them through social media platforms. For example, social media users may prefer influencers to maintain their social media relationship as “friends” rather than “company representatives” (Kilgour 2015).

Saxton et al. (2019b) found that a company’s CSR topics received more re-tweets than non-CSR topics. Consequently, CSR topics help boost a company’s aggregate favourability and CSR-related reputation. CSR messages have the potential to become ‘viral’ and spread over the internet. This so-called ‘echo’ effect is the virtual equivalent of word-of-mouth, where people pick up information from the internet and pass it on to others. Online opinion leaders are considered an important factor in influencing the ‘echo’ or viral effect (Coombs and Holladay 2012). Customers who perceive the corporate image favourably are very likely to create positive word-of-mouth on social media such as Twitter (Vo, Xiao, and Ho 2019).

Social media, in many ways, is still regarded as the Wild West or uncharted territory of CSR communication. Further exploration on how to use various online platforms to effectively communicate CSR messages is crucial so that companies are not missing out on the opportunities that are offered by social media (Tench and Jones 2015). For example, social platforms allow stakeholder dialogue to be conducted in a more efficient manner with much flexibility and without the constraints of time and location (Elving Wim 2017). The potential of using online CSR brand ambassadors to advocate or represent the company can also be further explored (Smith et al. 2018). However, according to the 2019 Edelman Trust Barometer, people trust traditional media more than social media, especially in the United States and Europe (Bailey 2019). Although past research has reported that social media can be effective in CSR communication (Kent and Taylor 2016), it seems that the potential of traditional media should not be entirely disregarded by CSR communication practitioners.

2.3.5 CSR communication paradox: damned if you do, damned if you don’t

CSR communication has experienced what communication scholars call the ‘promotional dilemma’ or ‘Catch-22’ situation (Morsing, Schultz, and Nielsen 2008), where stakeholders demand more information about a company’s involvement in CSR and yet distrust and despise companies perceived as ‘self-promotional’ regarding their CSR involvement (Coombs and Holladay 2012). Stakeholders are sceptical and cynical about motives behind CSR communication as a company may claim to be something that it is not, which is called ‘corporate hypocrisy’ (Wagner, Lutz, and Weitz 2009, Lindgreen and Swaen 2010, Mohr, Webb, and Harris 2001, Schlegelmilch and Pollach 2005). The gap between what is said and what is practised also contributes to the perception of corporate hypocrisy (Wagner, Lutz, and Weitz 2009). The perception of corporate hypocrisy is closely related to consumer scepticism and suspicion (Shim and Yang 2016, Shiu and Yang 2017).

Stakeholders can become sceptical about a company's CSR when they perceive it to be motivated by self-interest rather than altruism (Shim, Chung, and Kim 2017, Forehand and Grier 2003, Yoon, Gurhan-Canli, and Schwarz 2006)(further discussion can be found in Section 2.6 Consumer attributions of CSR motivations). If a company heavily promotes its CSR with its own advertisement or communication channels, the stakeholders may perceive this information as self-promotional CSR messages (Kim and Ferguson 2014). Consumers also think that companies should not spend too much money on promoting CSR and should not do it too frequently. Companies that do otherwise may risk facing increased scepticism (Kim and Ferguson 2014). It is possible that many stakeholders still see CSR communication as a form of 'corporate spin', 'all talks no actions', 'manipulative and insincere' or 'greenwashing' (Siano et al. 2017). While too much CSR communication leads to increased scepticism among stakeholders, a lack of openly shared information will lead to loss of reputation, which can cause stakeholders to shun a company in the long term (Waddock and Googins 2011). This is commonly known as the regular dilemma or paradox faced by CSR communicators. Striking the right balance between socially responsible action and the communication of such efforts continues to be a challenge for CSR communication. Companies are advised to re-examine how they build trust, reputation and relationships with stakeholders (Waddock and Googins 2011). The key to effective CSR communication is to manage or reduce scepticism (Kim and Ferguson 2018).

The issues with trust

A widely cited measurement of trust and confidence in business is the Edelman Trust Barometer (Stevens 2013). The 2012 Edelman Trust Barometer found that confidence in business leaders had fallen, and the perception that CEOs were a trusted source of information in the United States had dropped drastically; in fact, it was the biggest decline in the Barometer's history. Interestingly, employees were seen as a more trusted information source (Edelman 2012). The 2019 Edelman Trust Barometer's global report showed that the general population still had low trust in business, government and media. People, however, had stronger relationships with their employers than with business, government and media. There was also a significant rise in the trust for NGOs. If there is anything that CSR communicators can learn from the Edelman Trust Barometer, it would be the use of a spokesperson or source of information for engaging stakeholders in CSR communication. Both 2012 and 2019 reports pointed to the use of NGOs rather than CEOs or business leaders as trusted sources of information (Edelman 2012, 2019). External social factors, such as the global COVID-19 pandemic, have had an impact on people's perception of trust. For instance, compared to the early January edition, the updated May 2020 edition of the 2020 Edelman Trust Barometer showed that governments are now more trusted than businesses and non-profits. According to Edelman CEO Richard Edelman, this stunning turnaround might be due to the determined measures taken by governments to offer financial support to the private sector and the public health organisations brave performance in fighting the pandemic. About half of those surveyed felt that businesses place people before profit, but 41 per cent still believed that they are doing a poor job in protecting workers and customers (Handley 2020, Edelman 2020).

Overcoming promotional paradoxes or dilemmas – The way forward

Researchers in reputation management have split opinions on whether companies suffering from a bad reputation should still communicate their CSR activities, as this is very likely to cause consumer scepticism (Bögel 2019). However, two empirical studies conducted by Bögel (2019) found that consumers' trust in a company's CSR activities was increased after the presentation of CSR-related information, even though the companies had a negative reputation. The results indicate that companies should not remain silent about their CSR activities, and CSR communication can restore consumers' trust, even when a company has a bad reputation. Christensen, Morsing, and Thyssen (2013) opined those discrepancies between a company's 'words' and 'actions' - also known as 'corporate hypocrisy' in CSR literature - should not be seen negatively but rather as an area for further improvement in CSR. CSR communication should not be seen as inferior to CSR action, as CSR 'aspirational talk' may positively change a company and society. Christensen, Morsing, and Thyssen (2020) further suggested that CSR communication should free itself from the restricting 'hypocrisy-or-not' debate because hypocrisy is a temporal issue – a mismatch between current efforts, past experiences and future expectations. Stakeholders will always focus on the 'present', 'less than ideal state' of a company. However, companies should strive for long-term CSR contributions. Temporal hypocrisy, therefore, should be treated as an inevitable journey when companies strive for long-term CSR goals. Therefore, CSR communication is of primary importance, even though there might be much room for improvement regarding the company's current CSR practices.

Shim and Yang (2016) suggest that future research should explore how CSR communication can counter or minimise consumer scepticism. Their study indicates that the attribution of a company's CSR motives – whether self-interested or altruistic – by the stakeholders may sometimes override the evaluation of the company's CSR. Similarly, Ham and Kim (2019) indicate that the impact of a company's CSR initiatives might vary depending on the consumers' attribution of CSR motives; in other words, whether consumers thought a company's CSR intention is motivated by self-interest or altruism.

Kim and Ferguson (2018) and (Kim 2019) suggest that message approaches such as third-party endorsement, openness or different levels of transparency and informativeness can reduce scepticism and deal with paradoxes. They found that the roots of scepticism and CSR promotional paradoxes are mainly due to stakeholder disbelief, which can be solved with CSR communication that restores trustfulness, a perception of credibility, and believability. This can be achieved by incorporating effective CSR communication elements such as third-party endorsement.

CSR communication practitioners are also advised to adopt a long-term approach to CSR communication. As corporate hypocrisy can happen at multiple points in a company's existence, a continuous 'long-term' CSR communication approach, as opposed to a reactionary 'short-term' approach, will allow companies to reassert their sincerity and commitment to the stakeholders whenever accusations of hypocrisy and temporal tensions occur (Christensen, Morsing, and Thyssen 2020). Companies taking a 'long-term' CSR approach can use what is called 'corporate heritage' to build trust and credibility among the stakeholders. Corporate heritage consists of longevity, a past track record and history, and it can signal stability and continuance of the company's history (Blombäck and Scandelius 2013). A company's history can effectively eliminate scepticism and enhance trustworthiness with the stakeholders (Blombäck and Brunninge 2009).

2.3.6 Acknowledging cultural differences

Although the Edelman Trust Barometer traditionally covered Western countries (Straub 2013), it now has a more global outlook and perspective (Edelman 2019, 2020). CSR communication researchers have also emphasised the need for future CSR research to include two different perspectives: the perspective from the West and the East, as culturally influenced social imperatives and stakeholder demands from the West and East can be different (Elms et al. 2019, Mallin, Farag, and Ow-Yong 2014).

Under the lense of the Anglo-Western research framework, scholarly research on CSR started in the 1950s. However, the concept of CSR emerged earlier in non-Western cultures. For example, business practices based on moral principles were practiced by Kauilya, an Indian statesman and philosopher, in 4th century BCE (Amaladoss and Manohar 2013, Frynas 2006). Ethical and responsible trade was said to have been mentioned in various ancient Indian Vedic scriptures and epics such as the Bhagavad-Gita, Ramayana and Mahabharata (Muniapan and Raj 2014). Jamshedji Tata, who founded the Tata Group in 1868, was a legendary industrialist and philanthropist who at that time single-handedly transformed an unknown Indian village into a model town of community care for his workers, prioritising workers' benefits and well-being (Baxi and Prasad 2005, Wizel 2017). The Islamic philanthropic model called "Zakat" (a form of religious tax imposed on the rich as a support for the poor in the community) also predates the concept of Western CSR and has been practised for centuries in Islamic countries (Raimi and Aljadani 2021). In Chinese culture, Confusion and Daoist philosophies of leading a life of righteousness and moral integrity guided the way of ethical business dealings and trades in ancient China (Low and Ang 2012, Hawes and Young 2019, Pingping et al. 2020).

CSR is regarded as a ‘global idea’ based on organisational theories and practices, but this idea is generally adapted to local contexts (Gjolberg 2009, Planken and Verheijen 2014). Sociocultural and economic differences have potential influence on perceptions of CSR (Brønn and Vrioni 2001). The country of origin of a company can impact CSR communication and practices (Haleem, Farooq, and Boer 2021, Einwiller, Ruppel, and Schnauber 2016, Cowan and Guzman 2020). When interpreting or applying the findings of CSR research conducted in the US, communication practitioners need to be aware of cultural differences (Planken and Verheijen 2014). In some situations, American CSR practices may not be suitable in a Chinese culture (Wang and Juslin 2009). For example, in terms of trust, Chinese consumers are found to trust their “in-group” members more than “out-groups” due to China’s collectivist social structure, whereas American consumers have a broader trust radius due to their individualistic culture (Fan et al. 2018). Therefore, CSR communication will need to be adapted to local sensibilities.

The main foci or themes of CSR and sustainability reports also differ from one country to another. For example, sustainable goals are included in the sustainability reports of Malaysian and Thai companies, but the goals are not time-framed and measurable as with Australian companies’ sustainability reports. Australian and Thai companies are ahead of their regional neighbours, such as Malaysia, Qatar and UAE, in following reporting guidelines by, for example, GRI, the United Nations Environmental Program and the Dow Jones Index. Australian reports emphasise diversity, gender equality and Indigenous representation, whereas Malaysian reports favour sporting achievements, scholarship winners, individual achievements and social media activities, which are rare in reports from other countries (Pillai et al. 2017).

Different cultural contexts may impact the practice as well as the reporting of CSR. In comparison to individualistic cultures such as the United States and Canada, consumers from collectivist cultures such as South Korea and India are more likely to attribute altruistic motives to a domestic company’s CSR than a foreign company’s, thus leading to a more positive attitude towards domestic companies (Choi et al. 2016). In high uncertainty-avoidance countries (based on Hofstede’s cultural dimensions) (Hofstede 2011) such as South Korea, a concrete CSR message was found to produce a more positive attitude towards a company than an abstract one. However, no difference was observed with low uncertainty-avoidance countries such as the United States (Kim and Bae 2016).

Arguably, the major goal of CSR communication for American companies remains the creation of shareholder value, whereas European companies focus more on value creation for multiple stakeholder groups (Matten and Crane 2005). European CSR scholars differentiate between implicit/ quiet (Ligeti and Oravecz 2009) or low-key/ subtle CSR (Schlegelmilch and Pollach 2005) and explicit/ loud CSR (Ligeti and Oravecz 2009). European consumers generally favour more implicit and subtle CSR communication, in contrast to the American preference for explicit and loud CSR communication (Stutz 2018, Matten and Moon 2008). This is due to the political and historical background in terms of worker's rights, industrial action, environmental activism and philanthropical traditions in European countries which are different from the North American (Matten and Moon 2004).

Institutional theory provides a framework to understand cross-cultural CSR practices by highlighting factors such as the companies' ownership structure, corporate governance and international investments (Kumar et al. 2021). These are crucial in understanding differences in how CSR operates in developing versus developed countries (Robertson 2009). For example, in Turkey the practice and definition of CSR are affected by the country's need for foreign investment. In Ethiopia, CSR practices are influenced by the NGOs which bring in foreign aid - this is also characteristic of many other developing nations (Robertson 2009). Asian countries like Singapore which have a high level of public ownership of businesses and sound governance structures have CSR practices reflecting those of multinational companies from the United States or the United Kingdom (Robertson 2009).

Karmasin and Apfelthaler (2016) observed that CSR communication by multinational corporations falls into three different categories, i.e., ethnocentric, polycentric and geocentric. Ethnocentric refers to CSR practices where home country CSR standards become the standards adopted by host countries. Polycentric, on the other hand, emphasises a combination of both home and host country CSR standards. Geocentric practice means that local operations have the freedom to adapt to the host country's CSR standards. This centralised or decentralised decision-making may shape the success or failure of multinational companies' CSR practices. When host countries are trying to adopt home country's CSR standards, they are advised to only "do what the Romans do", if the Romans "do the right things" (Karmasin and Apfelthaler 2016).

This study currently focuses only on one country and using American samples. This researcher believes that this current research and its findings have a great potential to be further expanded into cross-country CSR studies, where the experimental stimuli can be tested with respondents from other countries or cultures. A similar research approach was advised by Stoian and Gilman (2017) where researchers start with a focus on one country and later expand into cross-country research.

2.3.7 SMEs and CSR

Small and medium-sized enterprises (SMEs) account for a large proportion of the economy in many countries in the world (Coppa and Sriramesh 2013). Due to resource constraints, CSR as practiced by SMEs may be very different from large companies (Coppa and Sriramesh 2013). Hence, SME CSR should be considered separately (Magrizos et al. 2021).

SMEs may have been involved in some kind of CSR without realising (Santos 2011). The potential benefits of SME involvement in CSR, such as increased competitiveness and financial payoffs, are still inconclusive (Magrizos et al. 2021, Barnett 2007), with evidence ranging from positive, to neutral (Jenkins 2006, Luken and Stares 2005, Mandl and Dorr 2007), to none at all (Longo, Mura, and Bonoli 2005). SMEs allocate fewer resources to CSR activities (Pastrana and Sriramesh 2014) and their involvement in CSR may deplete their already limited resources (Schreck 2011). Therefore, a requirement for SMEs to produce annual sustainability and social impact reports like large companies may be counter-productive (Lund-Thomsen, Jamali, and Vives 2014).

Murillo and Lozano (2006) discussed CSR challenges faced by SMEs in the Catalan region of Spain, such as to inform stakeholders about their CSR practices. They found that most CSR decision-making remains in the hands of the founding entrepreneur or owner. This is because many SMEs do not have clear separation of ownership and management. Personal ethics is therefore a key factor for SME business ethics and organisational behaviour (Quinn 1997). Similar observations were made by Pastrana and Sriramesh (2014) on SMEs in Columbia. The main aim of CSR involvement there is to achieve market competitiveness (Murillo and Lozano 2006), however there was no concrete evidence of such a link (Endrikat, Guenther, and Hoppe 2014). SMEs generally have an informal or non-standardised approach to CSR which depends on personal intuition and specific circumstances. The SMEs also showed difficulties in grasping the definition and use of the language of CSR (Murillo and Lozano 2006). There are misunderstandings about what CSR means for SME owners and directors (Fassin 2008). SME owners are typically more interested in just one specific area of CSR, either environmental management, sustainability, worker benefits or occupational safety (Murillo and Lozano 2006). Similar observations were made by Coppa and Sriramesh (2013) about SMEs in Italy, where the implementation of CSR initiatives is informal and lacks a managerial or strategic approach, focusing selectively on certain stakeholders and social responsibility aspects close to the owners' personal priorities. In Australia, SMEs in the construction sector incorporate aspects of CSR into their business activities, however, attention to environmental and social issues is still limited (Bevan and Yung 2015).

CSR performed by SMEs should be judged and studied differently from the large companies' CSR (Magrizos et al. 2021). Readers of this thesis are to be aware that this study does not address CSR in SMEs. This is because CSR in the SME context is quite different to major corporations. The fictitious company StrongCoffee used in this study is a large international company with cross-border operations which is not suitable to be classified as SMEs. Furthermore, it is not possible to address both the SME and large corporate sector in the same study.

2.3.8 Altruistic CSR versus Strategic CSR

Altruistic CSR implies that consumers perceive a company's CSR intentions as mainly focusing on social welfare rather than the company's own benefit and it is found to be influential in building support and reputation (Rim, Yang, and Lee 2016). Ghosh (2020) defined altruistic CSR as a form of CSR where a company goes beyond its ethical and voluntary obligations to contribute to certain groups of stakeholders. Both Ghosh (2020) and Lantos (2001) suggested that altruistic CSR actually represents the philanthropical domain of Carroll's CSR framework. However, a more controversial definition of altruistic CSR is where a company practices altruistic CSR "if the time or money commitment sacrifices part of the business profitability" (Ghosh 2020, 1). This implies that there should be monetary sacrifices and/or financial gains for stakeholders for a company to claim it is practicing altruistic CSR. However, this behaviour of doing good at some financial cost has not received universal support in the literature (Porter and Kramer 2006, Lantos 2001, Wan-Jan 2006). Lantos (2002) suggested that a better type of altruistic CSR does have some consideration for business interests and does not go to the extent of undermining shareholder value.

The appeal of altruistic CSR is understandable as customers are supportive of companies that exhibit selflessness and other-centredness (as opposed to self-centeredness), where customer needs are prioritised (Vlachos 2012). Consumers have a preference for companies that are altruistic in their CSR (Romani, Grappi, and Bagozzi 2013). Consumers also pay attention to a company's intentions, i.e., the motives behind its CSR efforts. CSR motives that are considered selfless or other-centred are perceived as 'altruistic'(Rim, Yang, and Lee 2016). For example, a substantial portion of investors demonstrated their preference for corporate philanthropy which was not done for the purpose of tax avoidance and to advance the company's business interests (Zivin and Small 2005).

There are three possible scenarios for corporate engagement in CSR (Bénabou and Tirole 2010):

1. Hard-line altruistic CSR (the purist approach) – where the company must not expect any form of reward in return for the CSR activities they performed, and CSR must be performed voluntarily (Nave and Ferreira 2019, Wan-Jan 2006).

2. Egoistic CSR approach, where CSR is done because it is in line with business profit maximisation objectives, and any societal benefits are just accidental by-products (Ramachandran 2011).

3. Strategic CSR approach where CSR efforts benefit both society and the company – a win-win for all when the company engages in CSR (Ramachandran 2011, Wan-Jan 2006, Cho and Lee 2017).

It is hard to disentangle the strategic from the altruistic (Cho and Lee 2017). At an individual level, a person can be completely altruistic, as he or she only needs to be answerable to him or herself. But for corporations, it is not as straightforward, because companies have multiple stakeholders, such as shareholders and communities, who may have competing interests (Bénabou and Tirole 2010). However, even without explicit announcements or promotions, a company's involvement in CSR can actually be a form of communication strategy. A company which may choose to remain 'silent' about its CSR will inevitably communicate nevertheless (Sen, Du, and Bhattacharya 2015) because "the communication process begins, whether intentionally or not, as soon as a corporation starts to implement CSR" (Walter 2014, 62) and "one cannot not communicate" (Watzlawick, Beavin, and Jackson 2007, 275). The company or the organisation emerges through its communication (Thøger Christensen and Cheney 2011). A company can use altruism as a form of communication strategy to attract stakeholders. When stakeholders speak on its behalf or the media reports its efforts, those stakeholders and media are helping to spread CSR news for the company – this in itself is a form of communication strategy (Rim, Yang, and Lee 2016, Illia et al. 2017, Bialkova and Te Paske 2021). The company has been shrewdly playing the strategic game all along (Walter 2014, Illia et al. 2013). An altruistic company still needs to adopt some form of communication strategy – it is not practical or viable to maintain a no information on CSR approach (Kim, Kang, and Mattila 2012).

A company does not need to make a dichotomous choice between strategic or altruistic CSR. They are intertwined, as originally conceptualised by Carroll's CSR pyramid. Business needs strategies to survive (economics priorities) and resultant financial success enables a company to extend its voluntary or philanthropic contributions to society. Companies need strategies to execute their CSR (Cho and Lee 2017). Consumers expect to see a company-cause fit (Lee and Chung 2018) and company and CSR congruence (Sen and Bhattacharya 2001). CSR implementation needs careful planning and meticulous execution which often involves substantial allocation of time and resources (Cho and Lee 2017). An altruistic act cannot be effectively communicated to stakeholders without some form of strategy. It is not uncommon for terms such as 'business', 'corporation' and 'strategic' to be treated as pejorative (Pedersen 2009, Rendtorff 2014, Litowitz 2003, Achbar et al. 2004). However, Carroll's original conceptualisation of CSR includes economic (strategic) considerations as well as philanthropical (altruistic) concerns in the same framework (Carroll 1979). Hence, there is the possibility of the co-existence, or mutual inclusiveness, of altruistic CSR (philanthropic domain) and strategic CSR (economic domain). Strategic and altruistic CSR are intertwined. They are two sides of the same coin. The term 'strategic' should not be perceived as the 'evil twin' of the two. Put simply, both altruism and strategy are integral to CSR, as originally envisioned in Carroll's pyramid. They are not mutually exclusive. On the contrary, both can co-exist.

2.3.9 Business-oriented CSR communication frame versus Communication-oriented CSR communication frame

Elving et al. (2015) explained that there are two CSR communication frames – business-oriented (strategic) CSR communication and communication-oriented (communicative) CSR communication. The strategically-oriented CSR communication frame regards CSR communication as a persuasive communication tool that aims to influence the perception or behaviour of customers and other stakeholders for the benefit of the business. On the other hand, the communicative CSR communication frame focuses on the construction and negotiation of the meanings of a situation which can give rise to consensus (Habermas 1985, Golob et al. 2017, Elving et al. 2015). A very similar observation was made by Seele and Lock (2015), who differentiate between instrumental (business case) CSR communication and deliberative CSR communication frames. The instrumental CSR communication frame aims at strengthening the competitive and financial position of the company - the social aspects are a consideration of the firm's strategies (Kotler and Lee 2008). In contrast, the deliberative CSR communication frame focuses on a company's dialogue with its stakeholders in order to meet its moral and societal obligations and enhance its legitimacy. Although the deliberative CSR communication frame (also called the constitutive model) has emerged as a legitimate alternative, the business case frame (also known as the functionalist model) continues to be a prominent CSR communication research paradigm focusing on enhancing CSR communication effectiveness through message appeals, motive attributions, third-party versus corporate source of communication, and CSR cause fit (Verk, Golob, and Podnar 2019, Golob et al. 2017, Crane and Glozer 2016). An emerging synthesis of the two frames is also apparent (Golob et al. 2017, Verk, Golob, and Podnar 2019, Seele and Lock 2015). The rationale is simple. Since the constitutive frame presupposes the inclusion of multiple voices, multiple paradigms and plurality, then business strategic perspectives need to be taken into consideration as one of the constituents (Verk, Golob, and Podnar 2019, Crane and Glozer 2016). This research is focusing on the effectiveness of CSR messages; therefore, it follows the business case frame or functionalist approach. However, CSR communication is rarely either purely functionalist or purely constitutive (or in other words, purely strategic or purely communicative), as the two frames are inter-related (Golob et al. 2017, Verk, Golob, and Podnar

2019). Strategic communication may include dialogic and open communication with stakeholders as part of a communication strategy. The outcomes of the dialogic, sense-making and meaning-making communication processes can eventually be translated into business strategy for future implementation (Crane and Glozer 2016, Verk, Golob, and Podnar 2019).

2.4 Theoretical underpinning/ framing of this research

2.4.1 Signalling theory

Signalling theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ1. How does CSR communication influence consumer CSR beliefs and attitudes towards the company?

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

Signalling theory provides insights into how individuals and organisations deal with asymmetrical access to information to make decisions and to distinguish one company from another (Connelly et al. 2011). In the context of CSR communication, during the communication process the sender will decide how and whether to communicate (signal) specific pieces of information, and the receiver will decide how to interpret that information in order to distinguish a good quality company from the opposite (Connelly et al. 2011). Signalling theory is also concerned with how information asymmetry can be reduced (Spence 2002). The seminal work of Spense (1973) explained how one party can use an observable quality to signal an unobservable quality. For example, job applicants can use high school qualifications (an observable quality) to signal to employers that they are high quality prospective employees (unobservable quality), thus reducing information asymmetries. Signalling theory is widely referred to in the management literature (Connelly et al. 2011). For example, King, Lenox, and Terlaak (2005) discussed how the ISO 14001 environmental management certification acts as a signal about commitment to environmental issues. In the CSR communication context, a company can reduce information asymmetry by using CSR information to 'signal' to consumers about their unobservable qualities, such as their trustworthiness, authenticity or ethical practices (Saxton et al. 2019a). Companies that practice CSR will be able to send a positive signal about their capabilities to investors and other stakeholders (Su et al. 2016). Companies that publish stand-alone CSR reports signal to external stakeholders that they are contributing positively to social and environmental issues through their actions and policies (Thorne, Mahoney, and Manetti 2014).

As stated above, RQ1, RQ2 and RO1 will be addressed by this research and the findings of this research will provide further understanding of how signalling theory can be applied in the context of CSR where CSR messages are a form of 'signal' targeting stakeholders to influence their perception about the company's CSR and the company itself. Most prior research was conducted with informational or factually-toned message, this research, however, aims to investigate whether narrative, ambiguous or invitational approaches, are more effective than 'informational' in sending 'signals' to the targeted stakeholders.

2.4.2 Legitimacy theory

Legitimacy theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ1. How does CSR communication consumer CSR beliefs and attitudes towards the company?
RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

Legitimacy can be seen as a condition where an organisation's values system is in congruent with a larger social values system. A diversion from this system can present a threat to the organisation's legitimacy (Gray, Kouhy, and Lavers 1995). In the legitimisation process, a company should disclose CSR information in order to demonstrate its compliance with societal expectations (Lanis and Richardson 2013). Legitimacy is based on the notion of a social contract, where there is an ongoing implicit agreement between the company and society. As the expectations of society continuously evolve, companies need to convince society that they change in tandem with those expectations in order to maintain a so-called community licence to operate. In order to alleviate the concerns of society, it is crucial for companies to continuously disclose relevant information relating to the fulfilment of societal expectations (Deegan, Rankin, and Tobin 2002). This can be done through a variety of disclosure channels, such as annual reports (Lanis and Richardson 2013). Bachmann and Ingenhoff (2016) found that despite the CSR promotional paradox ('damned if they do, damned if they don't'), as well as stakeholder scepticism and stakeholder knowledge about the persuasive intent of corporate communication with its associated psychological reactance, companies can still gain or regain legitimacy through comprehensive CSR disclosures. Their findings are consistent with De Roeck and Delobbe (2012) who reported that significant CSR initiatives can help achieve legitimacy, even for organisations belonging to controversial industry sectors.

The findings of the research will be able to show whether CSR communication is significant in establishing the legitimacy of a company to consumers, thus addressing the RQ1, RQ 2 and RO1. This research also hopes to further demonstrate the impact of different CSR message approaches such as informational, narrative, ambiguous and invitational on a company's legitimacy and by doing so, expand the current understanding of legitimacy theory and CSR communication.

2.4.3 Attribution theory

Attribution theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ3. What are the potential moderating and mediating variables impacting the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company?

RO5. To determine whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be mediated by consumer attributions regarding company CSR motivation, such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven motives.

Attribution theory suggests that an action or event acquires meaning from attribution to its original source, which can be rooted in intrinsic (dispositional) motivation or extrinsic (situational) motivation (Ginder, Kwon, and Byun 2019, Heider 1944b). In the context of CSR, stakeholders draw inferences based on the available information to construct a causal explanation of a company's CSR actions (Story and Neves 2015). Intrinsic motivation refers to a company's involvement in CSR due to dispositional factors such as a concern for ethical obligations and to contribute to society; in contrast, extrinsic motivation refers to CSR efforts undertaken mainly for situational reasons such as financial returns, competitive pressures and profit seeking (Zhou and Ki 2018, Ginder, Kwon, and Byun 2019). Ellen, Webb, and Mohr (2006) categorised companies' CSR motives into primarily self or other-centred, sub-dividing those two categories further into egoistically-driven, values-driven, strategically-driven and stakeholder-driven. Values-driven motivation is considered to be other-centred, where the company engages in CSR out of a benevolent intention to help society. Stakeholder-driven motivation refers to involvement in CSR due to demands and pressures from stakeholders (Ginder, Kwon, and Byun 2019, Marín, Cuestas, and Román 2015). Egoistically-driven motivation is considered self-centred, where companies are involved in CSR in order to exploit a cause rather than genuinely help it. Consumers attribute strategically-driven motives to companies perceived to be involved in CSR in order to increase sales or mitigate risk (Story and Neves 2015). Consumers react more negatively to egoistically-driven motives than strategically-driven motives, as they view being strategically-driven as consistent with normal business practices required in order to remain competitive. Attributions of values-driven motivation are likely to increase purchase intentions, while the opposite applies to stakeholder-driven attributions. Consumers perceive the reason companies with a stakeholder-driven motive support a cause to be inauthentic and purely a response to external pressure (Ginder, Kwon, and Byun 2019, Ellen, Webb, and Mohr 2006, Marín, Cuestas, and Román 2015).

This research intends to investigate whether consumer's attributions of CSR motives will mediate the relationship between CSR messages (independent variables) and CSR beliefs and attitude towards the company (dependent variables), thus addressing RQ3 and RO5 as stated above. It will also further examine what CSR message approaches will lead to consumer's attributions such as egoistically-driven, values-driven, stakeholder-driven or strategically-driven motives. In doing so, this study will provide deeper understandings of how attribution theory is connected to CSR communication.

2.4.4 Persuasion Knowledge Model (PKM)

Persuasion Knowledge Model (PKM) underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ3. What are the potential moderating and mediating variables impacting the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company?

RO4. To investigate whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer CSR support and scepticism.

Developed by Friestad and Wright (1994), the Persuasion Knowledge Model (PKM) explains how consumers cope with attempts at marketing persuasion by developing knowledge about the persuasive intent of the message which then influences their reaction (Vanhamme and Grobben 2009, Boerman et al. 2018). The persuasion knowledge is activated when consumers perceive a particular message as a persuasion attempt. Once it is activated, consumers will become suspicious of the message sender or communicator's intent (Kim and Song 2018) and may infer the persuasive attempt as "inappropriate, unfair and manipulative" (Campbell 1995, 228). Along with persuasion knowledge, consumer scepticism may also lead them to suspect the real intention behind a particular message, thus inhibiting message effectiveness (Vanhamme and Grobben 2009, Friestad and Wright 1994, Campbell and Kirmani 2000, Lafferty and Goldsmith 1999). The persuasion knowledge effect is intertwined with consumer scepticism. The more consumers interpret and evaluate a company's persuasion attempt as only benefiting the company itself, the more sceptical they are likely to become of the company's activities – including in the sphere of CSR – and the more likely they are to develop a negative overall attitude towards the company (Ham and Kim 2020, Ellen, Mohr, and Webb 2000, Drumwright 1996).

This research will study whether consumer scepticism will moderate the relationship between CSR messages (independent variables) and CSR beliefs and attitude towards the company (dependent variables), thus addressing RQ3 and RO4 as stated above. This research is also interested in finding out whether the moderating effect of consumer scepticism will be impacted by different message approaches such as informational, narrative, ambiguous and invitational.

2.4.5 Narrative persuasion theory

Narrative persuasion theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

A narrative or story can refer to either an imaginary or a real situation (Fisher 1984, Clementson 2020). Narrative theory suggests that people typically react positively to characters, plots and settings and are able to learn lessons and extract general principles from storytelling (Fisher 1984).

Storytelling has been described as the most powerful of all forms of persuasion (Levitt and Dubner 2014, Clementson 2020). Narrative persuasion theory posits that narratives or stories are able to shape beliefs, attitudes and behaviours. When audiences are deeply engaged by the narrative phenomenon, they become susceptible to persuasive messages as resistance to persuasion is mitigated (Moyer-Gusé and Dale 2017). Two important elements that catalyse narrative engagement are narrative transportation and character identification. Narrative transportation posits that audiences will become absorbed into the world of the story. Narrative transportation is able to facilitate changes in the audience's attitudes and behaviours (Green and Brock 2000, Coombs 2019). This occurs because narrative transportation leads to the loss of the sense of the real world, or reality, therefore inhibiting the formation of counterarguments causing audiences to adopt the attitudes embedded in the story

(Dal Cin, Zanna, and Fong 2002, van Laer et al. 2014). The effectiveness and power of narrative has been widely reported in many fields including brand and services marketing (Mattila 2002, Lee and Jeong 2017).

The use of narrative or storytelling has previously been found to increase the persuasiveness of CSR messages and is a powerful influence in inducing belief and attitude change (Fisher 1987, Kim and Ferguson 2018, Baraibar-Diez, Odriozola, and Sánchez 2017). The use of narration in the CSR communication of the six big oil companies in the United States has been shown to positively engage stakeholders and lead to favourable perceptions – regardless of what the objective merits of the argument may be (Du and Vieira 2012). De Jong and van der Meer (2017) highlighted the importance of storytelling in explaining perceived sincerity and credibility in CSR communication, and in enhancing CSR 'fit' where CSR activities are seen as congruent with core business activities.

The findings of this study will provide further understanding of the application of narrative persuasion theory to CSR messaging thus addressing RQ2 and RO1 as stated above. The findings will also indicate whether the narrative CSR message approach can lead to positive CSR beliefs and attitudes towards the company and whether it is more effective than the informational CSR message approach in that regard.

2.4.6 Strategic ambiguity theory

Strategic ambiguity theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

Clarity is commonly associated with effective communication. However, strategic ambiguity scholars espouse the use of ambiguity in communication, where messages are deliberately pitched at an abstract level of understanding in order to achieve organisational goals (Eisenberg 1984, Kline, Simunich, and Weber 2009). Ambiguous messages allow multiple interpretations to coexist among diverse stakeholder groups. Ambiguity may also enable strategic and tactical flexibility, in effect allowing organisations to keep their options open, allowing policies to be amended and organisational directions to be altered in light of changing circumstances (Sohn and Edwards 2018).

Guthey and Morsing (2014) found that although clarity and consistency in CSR communication is traditionally expected by stakeholders, the use of strategic ambiguity can enhance appeals to diverse stakeholder groups with varied opinions and interests, and potentially help resolve conflicting social expectations. Scandelius and Cohen (2016) found that strategic ambiguity used in CSR communication is effective in unifying diverse stakeholder perspectives as well as facilitating innovation, co-creation and collaboration.The findings of this study will provide insights on the application of strategic ambiguity theory to CSR messaging, thus addressing RQ2 and RO1 as stated above. The findings will also show whether the ambiguous CSR message approach can lead to positive CSR beliefs and attitudes towards the company and whether it is more effective than the informational CSR message approach in that regard.

2.4.7 Dialogic theory

Dialogic theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

Dialogue can be understood as the exchange of meaning between two or more people which results in a new dynamic based on relationships and even friendship (Bohm 2008). Dialogic communication theory is rooted in relational communication, with a focus on the interpersonal and the human element in communication (Stewart 1978, Christians 1988). It is recognised as one of the most ethical forms of communication (Kent and Taylor 2002). Martin Buber is generally recognised as the pioneer of dialogic theory (Kent and Lane 2017). A Buberian perspective emphasises “relationship and engagement” (Heath et al. 2006, 345, Christians 1988), where dialogue is viewed an effort to recognise the value of others and not as a means to desired goals (Kent and Taylor 2002). The experience of client-therapist relationships in psychotherapy sessions also contributed to an early conception of dialogue as requiring “unconditional positive regards for others” (Rogers 1957, 96).

Feminist scholars have also contributed to dialogic communication theory by adding an invitational perspective which focuses on granting the audience equality, respect and unconditionally humane treatment in the communication process, inviting them to share openly their opinions and thoughts without any hindrance or fear (Foss and Griffin 1995). The term ‘dialogue’ has been widely and loosely used to connote many meanings (Burchell and Cook 2006) and, in many cases, it may not relate to any actual dialogic process but only to some form of 'counterfeit' dialogue or monologue in disguise (Heath et al. 2006). Stakeholder dialogue as a framework in the field of stakeholder management began to emerge when it was used to resolve conflicts between protestors and organisations on environmental and other public interest issues (Golob and Podnar 2014, O'Riordan and Fairbrass 2008, Perret 2003).

The promise of dialogic communication has been questioned in many studies (Sommerfeldt and Yang 2018). For example, Sommerfeldt, Kent, and Taylor (2012) observed that practitioners face challenges implementing the concepts of dialogic communication in real life situations. Often, practitioners lack understanding of how dialogue actually operates (Ihlen and Levenshus 2017) and resort to the mere sharing of information due to deadline pressures (Ihlen and Levenshus 2017, Kent and Lane 2017). Stakeholders may find themselves disadvantaged in the dialogic process due to power imbalances between them and the organisation (Roper 2005).

This research aims to further study the application of dialogic theory in the context of CSR communication. The findings of this research are expected to address RQ2 and RO1 and provide an indication of how the invitational CSR message approach (which is rooted in dialogic theory) can lead to positive CSR beliefs and attitudes towards the company and whether it is more effective than the informational CSR message approach in this regard.

2.4.8 Expectation-confirmation theory

Expectation-confirmation theory underpins the following research question(s) (RQ) and research objective(s) (RO):

RQ1. How does CSR communication influence consumer CSR beliefs and attitudes towards the company?

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO2. To evaluate whether a CSR message which contains a third-party endorsement is more effective than the one without such an endorsement in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO3. To determine whether a CSR message which contains overt CSR history is more effective than one without apparent CSR history in leading to favourable consumer CSR beliefs and attitudes towards the company. According to expectation-confirmation theory, customers have expectations about products and services prior to purchase and they will evaluate performance after purchase, either confirming or disconfirming their prior expectations. This theory has implications for consumer satisfaction and loyalty (Oliver 1999). Expectation-confirmation theory is commonly used to study consumer behaviour in marketing research (Jia et al. 2020) and, in more recent years, has been applied as a framework for understanding stakeholder evaluations of CSR practices (Srivastava and Singh 2020).

When the theory is applied in a CSR context, CSR has been found to influence product evaluation, customer satisfaction and brand loyalty (He and Li 2010). CSR audits can be used by companies to understand the expectations of customers and investors (Birth et al. 2008). Discrepancies between expectations and the information that consumers are presented with may prompt consumers to become more critical and sceptical of corporate motives (Elving 2013). Martínez and Rodríguez del Bosque (2013) found that when a company's CSR efforts confirm or exceed expectations, customers are likely to be more satisfied with the company's products and services. Credible CSR communication that meets stakeholder expectations is also a predictor of legitimacy (Lock and Schulz-Knappe 2019). In contrast, expectation violation has been found to elicit negative attitudes and less supportive behaviour from consumers and other stakeholders (Park, Cho, and Kim 2019).

Drawing from expectation-confirmation theory, Kim (2019) suggests that CSR communication practitioners need to utilise suitable CSR communication approaches which meet stakeholder expectations. Third-party endorsement, informativeness and message tone all play a role in the stakeholder expectation-confirmation dynamic (Kim and Ferguson 2018).

By addressing RQ2, RO1, RO2 and RO3 as mentioned above, this study will further examine how the expectation-confirmation theory can be further applied to CSR communication. This study seeks to understand whether CSR message approaches, namely informational, narrative, ambiguous, and invitational, as well as third-party endorsed and with CSR history can fulfil the expectations of the consumers, therefore leading to favourable CSR beliefs and attitudes towards the company.

2.5 Key concepts and variables of this experimental research study

Experimental research design involves finding the causal effect of the independent variables on dependent variables (Hair et al. 2008). Based on the research questions and objectives stated in Chapter 1, this experimental study sets out to test different CSR message approaches that are able to counter the CSR promotional paradox and lead to favourable CSR beliefs and attitudes towards the company.

Four message approaches namely informational, narrative, ambiguous and invitational as well as third-party endorsed CSR message and CSR messages featuring a company's CSR history are studied as independent variables for this research. The dependent variables studied are CSR beliefs and attitude towards the company.

In addition, based on the theoretical underpinnings discussed above and also the literature review to follow, this study identifies potential moderating and mediating variables such as consumer scepticism, consumer CSR support and consumer attributions of CSR motives.

The following sections provide a literature review on the independent variables, dependent variables, and moderating and mediating variables.

Independent variables are discussed in the following sections:
Section 2.6 (Informational CSR message approach), 2.7 (Narrative CSR message approach), Section 2.8 (Ambiguous CSR message approach), Section 2.9 (Invitational CSR message approach), Section 2.10 (Third-party endorsed messages), Section 2.11 (CSR history apparent messages)

Dependent variables are discussed in the following sections:
Section 2.12 (CSR beliefs and attitude towards the company)

Moderating variables are discussed in the following sections:
Section 2.13 (Consumer scepticism) and Section 2.14 (Consumer CSR support)

Mediating variable is discussed in the following section:
Section 2.15 (Consumer attributions of CSR motives)

The sections below provide a relevant literature review on the above-mentioned independent variables, dependent variables, moderating and mediating variables which serve to address RQ1, RQ2, RQ3 (as discussed in Chapter 1, Section 1.2.1) and RO1, RO2, RO3, RO4 and RO5 (as discussed in Chapter 1, Section 1.2.2). The independent variables are further discussed in Chapter 3 which provides detail of the hypotheses development concerning H1a, H1b, H1c, H2, H3, H4, H5 and H6.

2.6 Informational CSR message approach

The informational CSR message approach is studied as an independent variable in this research. It relates to RQ1 and RQ2 (see Chapter 1, Section 1.2.1) and also to RO1 (see Chapter 1, Section 1.2.2). This independent variable is further discussed in Chapter 3, Section 3.1.1 which provides detail on hypotheses development concerning H1a, H1b, H1c.

CSR information positively impacts evaluations of the company and purchase intent (Mohr and Webb 2005). CSR information can create a memory-based corporate association where stakeholders can associate the company with the CSR initiatives, which leads to positive evaluation and perception of the company (Lee and Chung 2018). Information about companies' unethical behaviour leads to negative attitudes towards the company (Folkes and Kamins 1999). Positive CSR information can create a halo effect and influence consumer attributions in a product-harm crisis (Klein and Dawar 2004). The halo effect of a company's CSR engagement will also generate positive online CSR discussions among the consumers (Vo, Xiao, and Ho 2019). Consumers are more sensitive to negative CSR information than to positive information. When negative information is communicated, managers should recognise that the company could be perceived as socially irresponsible (Bhattacharya and Sen 2004). Brown and Dacin (1997) explain that corporate responsibility can be a form of corporate association that influences consumers' perception of the company products. Their findings show that a positive CSR association can enhance product evaluations. Therefore, effective CSR communication is important as it can create positive CSR associations. Brown and Dacin (1997, 81) state that: "A company can build buildings, give money away, but unless consumers know about it, it may do little good or have little effect on product responses…effective communication of this information matters, because there is a benefit of having positive CSR associations".

2.6.1 Ethos and different themes in CSR information

To appear trustworthy, a company can appeal to 'ethos'. Originally used to refer to a speaker's ethical and good character, ethos enhances the credibility and trustworthiness of the speech or rhetoric (Encyclopedia Britannica 2020, Ihlen 2011). In the CSR context, it means ethical responsibility embodied by the company (Jamali and Mirshak 2007). CSR information highlights the ethos or ethical characteristics of the company and appears under four major themes: 'sustainability and care for the environment', 'improve the world', 'cleaned up the act' and 'association with CSR movement' (Ihlen 2011).

Under the first theme, words and terminologies such as 'sustainability' and 'caring for the environment' were featured prominently in the CSR message. For example, Shell has highlighted the meaning of sustainable development as part of its identity and reinforce 'sustainable progress and development' in its CSR message (Ihlen 2011and 2015).

For the second theme, the company will inform the stakeholders how they 'improve the world'. They will claim in their CSR messages that their products and leadership will improve the conditions of the environment, reduce human rights abuses and help solve social problems (Popoli 2011, 424). The company presents itself as a model for environmental responsibility, an agent of change and respect for important values (Onkila 2009). For example, Shell has reported that it will continue to work hard to find solutions through technologies and projects to develop clean energy sources, manage greenhouse gas emissions and invest in lower-carbon energy production (Shell 2018).

Under the 'cleaned up the act', companies may focus on showing that they are ethical, trustworthy and adhere to moral values (Wæraas and Ihlen 2009) and try to justify the legitimacy of their existence (Suchman 1995). In the CSR messages, they will empirically measure their CSR impact, set realistic and achievable goals in cutting down their emissions and carbon footprint (Frederick 1994) and clean up any pollution they have caused (Green and Peloza 2011). Walmart, for example, reported their initiatives in reducing plastic and food waste, adopting renewable energy and reducing carbon emission (Walmart 2019). BP reported their commitment to a specific target in reducing greenhouse gas emission and to invest in clean energy projects (BP 2018).

Under the 'association with CSR movement' theme, companies explain to stakeholders how they follow international standards like the International Labour Organization (ILO), partnered with NGOs such as the World Wildlife Fund (WWF), pledge membership to CSR associations like World Business Council for Sustainable Development and undertake certification efforts with ISO 14000 (Ihlen 2011). Companies who sign up as a network member with the United Nations Global Compact commit to releasing an annual 'Communication on Progress' report (UNGC 2020). This shows the stakeholders their commitment towards CSR regarding compliance with UNGC's principles. Companies can also disclose their carbon accounting and target setting through CSR movement organisations such as the United Kingdom-based Carbon Disclosure Project (CDP 2019) or the Green House Gas Protocol. This will assure stakeholders that their disclosures are audited by independent international organisations and, therefore, that their CSR communication is reliable and trustworthy (Nasralla and Bousso 2019).

2.6.2 Timing of CSR information

CSR communication scholars are also interested in finding out the best timing to release CSR information. Companies that proactively engage in CSR communication receive more favourable responses from consumers than reactive CSR communication (Becker-Olsen, Cudmore, and Hill 2006). Proactive CSR refers to the attempt to engage stakeholders and releases CSR information before a negative event that will impact the company; in contrast, reactive CSR occurs in the aftermath of an event and is the release of positive information aimed at protecting a company's reputation (Groza, Pronschinske, and Walker 2011). Reactive CSR information can potentially cause negative consumer responses (Wagner, Lutz, and Weitz 2009), but in some situations, reactive CSR information is better than no information at all (Rim and Ferguson 2020).

Companies that constantly engage their stakeholders in CSR communication can better deal with any corporate hypocrisy accusations in the long term. As corporate hypocrisy may happen multiple times and intermittently throughout a company's existence, constant engagement and communication will help to reduce the perception of hypocrisy (Christensen, Morsing, and Thyssen 2020).

2.6.3 Informational message appeals: rational versus emotional

The informational message approach presents objective and rational information, which is processed cognitively by the readers or audiences (Yoo and MacInnis 2005). From the perspective of CSR messages, both rational appeal (logos) and emotional appeal (pathos) are powerful ways to engage the audience. Rational and emotional appeals are primary strategic concerns in persuasive communication (Andreu, Casado-Díaz, and Mattila 2015). A CSR message with rational appeal is straightforward, presents facts objectively and aims to change consumers with a rational argument. A CSR message with an emotional appeal message influences consumers through emotional and experiential dimensions (Andreu, Casado-Díaz, and Mattila 2015). While emotional appeal (pathos) offers 'feel-good stories', it does not supply evidence of the corporation's real impacts and behaviour to the public. On the other hand, rational appeal (logos) uses statistics, numbers, arguments and comparisons to appeal to reasoning in CSR rhetoric (Ihlen 2011).

According to the elaboration likelihood model (ELM), rational appeals are effective when elaboration is high (when a person does more thinking about the message). In contrast, emotional appeals are effective when elaboration is low (Petty and Cacioppo 1984). Andreu, Casado-Díaz, and Mattila (2015) demonstrate that rational appeal works more effectively with environment-related CSR initiatives and impacts consumers' CSR awareness and positive responses towards utilitarian or functional type services. In contrast, emotional appeal works well with employee-related CSR initiatives.

2.6.4 Informativeness, factual message tone and informational message approach

Du, Bhattacharya, and Sen (2010) list several priority aspects in CSR communication. These include CSR commitment, continuity, impact, motives and fit of CSR. Kim and Ferguson (2018) explain CSR commitment and continuity as a company's commitment and long-term continuous support for social issues and causes. Regarding CSR impact, a company should show the outcomes and results of its CSR initiatives. Because stakeholders tend to be sceptical, a company needs to inform stakeholders about the sincere and altruistic motives behind its CSR efforts. Stakeholders pay attention to the issues or causes that a company supports. If there is a logical congruence with a company's ability and expertise, it is a good CSR fit or congruency (Rifon et al. 2004, Kim and Ferguson 2018).

Informativeness of CSR communication means a company uses its CSR messages to convey crucial information regarding its CSR efforts (such as CSR commitment, continuity, impact, motives and fit) (Kim and Ferguson 2018, Du, Bhattacharya, and Sen 2010). When informativeness is grounded in a fact-based CSR message (in contrast to a self-praising message), it will reduce scepticism and enhance stakeholder trust (Kim 2019).

A fact-based CSR message tends to focus on the communication of measurable CSR capabilities (Leppelt, Foerstl, and Hartmann 2013). It may appear in the form of a 'list', with points presented in bullet points (Mattila 2002). A factual or thematic message, normally filled with numbers, statistics and diagrams (Dhanesh and Nekmat 2018), is considered 'dry' and less appealing compared to a story-based message, which appears to be more 'personal' and able to elicit affective responses (Gross and D'ambrosio 2004, Gross 2008). In general, a story-based CSR message, which appeals to emotions and feelings, engenders positive stakeholder perceptions towards a company (Du and Vieira 2012). However, Dhanesh and Nekmat (2018) found that a fact-based CSR message may have an advantage over a story-based message when communicated to high-involvement stakeholders. Ott and Xiao (2017) also discovered that both American and Chinese consumers felt message tone was key when considering how companies communicate CSR information. They further showed a preference for fact-based CSR messages (Ott and Xiao (2017). Berens and van Rekom (2008) reported that applying a factual tone of voice can help overcome or avoid scepticism. Drawing from research in advertising and corporate reputation, Berens and van Rekom (2008) explained that ‘factual and objective’ product claims lead to more favourable brand attitudes. Factual claims mean those data measured by a standard scale and not based on personal judgement as opposed to ‘impressionistic claims’ that are subject to personal interpretations. For example, “CO_2 emissions have been reduced by 20 per cent” is a factual claim, whereas “the company behaves responsibly towards the environment” is an impressionistic claim (Darley and Smith 1993, 101). Further research by Berens and van Rekom (2008) shows that the factualness of CSR messages has a positive influence on the credibility of the message and also on a company’s reputation. Compared to consumers with lower support for CSR, consumers with high support for CSR are expected to be more careful and actively process CSR information; therefore, they are more attracted to ‘facts’ or ‘fact-based’ CSR messages than the ‘storytelling’ type (Escalas 2007).

Fact-based messages should be more appropriately called ‘factual message tone’ because all CSR messages are ‘fact-based’; otherwise, they would be non-factual, implying lies. It is unusual for a company to release non-factual information unless they are harbouring unethical intentions. The factual message tone is defined as information with ‘factual quality and touch’ expressed in the CSR message (Kim 2019, 1146). For this research, the experimental stimulus will be called ‘informational’ CSR message (to avoid the confusion of calling it ‘information’ approach, as all CSR messages are filled with information) to imply its informativeness and factual message tone. ‘Informational’ is preferred to ‘fact-based message’, as it does not suggest that the other messages are not fact-based in this research.

2.6.5 Visuals (photographs) accompanying fact-based CSR messages

The use of visuals in CSR messages can help construct what the CSR message means and affect how stakeholders judge its performance (Breitbarth, Harris, and Insch 2010). Visuals and photographs used in CSR messages can capture attention and give readers or viewers a sense of trustworthiness and visual assurance of the CSR message. Visual imagery also acts as visual evidence or testimonial documentation of the CSR activities. Recurring visual motifs or images, such as a diversified workplace and serene landscapes, can support and reinforce the written information when used in fact-based CSR messages (Rämö 2011). In contrast, emotional visuals, such as a group of smiling people, are used in emotional-based CSR messages to show the successful CSR initiatives that involved the community (Lee and Chung 2018). Based on the above findings, the stimuli in the informational approach used in this research will feature ‘factual documentary-type’ photographs, and the stimuli in the narrative approach will feature more humans and emotions. The next section will discuss the narrative approach to CSR messages.

2.6.6 A critical analysis of the Informational CSR message approach in CSR communication research

Factually-toned or ‘fact-based’ information is a major CSR message approach appearing in CSR reports and CSR related promotional and marketing communication. Research on the CSR message approach has centred on such informational or factually-toned messages. CSR communication scholars have often advised practitioners to focus more on the ‘presentation of facts’ (Coombs and Holladay 2015, 135). However, with the proliferation of CSR research literature, other message approaches have started to gain the attention of CSR communication researchers and they were contended to be more effective than the ‘plain informational’ approach. For example, the narrative persuasion school has exerted its influence on CSR message approaches, and CSR communication scholars have provided strong evidence of how the narrative message approach can engage the target audience (Dhanesh and Nekmat 2018, Du and Vieira 2012, Boje, Maynard-Patrick, and Elias 2012). Nevertheless, the debate is far from being settled (Kim 2019). Other message approaches such as the ambiguous (Guthey and Morsing 2014, Scandelius and Cohen 2016) and invitational (Yang, Kang, and Cha 2015, Camilleri 2021, Lim and Greenwood 2017) have also been suggested as potential CSR message approaches.

Many CSR communication studies have involved only one type of message approach and have not made comparisons with other approaches – see for example, Sen, Bhattacharya, and Korschun (2006). This has made it difficult to evaluate which is the most effective and what are the managerial implications. The lack of comparative research on the informational message approach and other approaches remains a limitation of CSR communication research which future research can endeavour to overcome (Du, Bhattacharya, and Sen 2010). It is the intention of this research to provide further exploration in this CSR communication research area.

Some CSR message approach research has appeared in the form of conceptual papers which lack empirical evidence. These include Du, Bhattacharya, and Sen (2010), Coombs and Holladay (2015), Wehmeier and Schultz (2011), and Du and Yu (2017). Other research into the factually-toned or informational CSR message approach has typically taken the form of descriptive studies. These include Kim (2019), Kim and Ferguson (2018), Kim and Ferguson (2014), Ott and Xiao (2017), and Webb, Mohr, and Harris (2008). In contrast to experimental studies, descriptive research is unable to address the question of causality (Atkin 1995). Hence the experimental approach taken in this research.

This study also focuses on a consumer products company, unlike many of previous studies which were, for example, drawn from hospitality (Mattila 2002), advertising (Darley and Smith 1993, Berens and van Rekom 2008) and public health (Dhanesh and Nekmat 2018). A number of studies have involved internal stakeholders such as employees, but not consumers (Andreu, Casado-Díaz, and Mattila 2015).

2.7 Narrative CSR message approach

The narrative CSR message approach is studied as an independent variable in this research. It relates to RQ1 and RQ2 (see Chapter 1, Section 1.2.1) and also to RO1 (see Chapter 1, Section 1.2.2). This independent variable is further discussed in Chapter 3, Section 3.1.1 which provides detailed hypotheses development concerning H1a.

Storytelling is a human practice dating back to ancient civilisation. Stories and narratives help people make sense of the world, understand the world (Boal and Schulz 2007) and communicate their sense of self to others (Fulford 1999). Stories can change people's minds (Dowling 2006, Gabriel 2000).

Coomb's (2019) analysis of P&G's CSR communication campaigns since 2010 showed that the use of narrative in CSR effectively engages the stakeholders and is crucial to strategic CSR communication. Paynter, Halabi and Tuck's (2019) 's study on BHP Billiton Ltd. (BHP) from 1992 until 2017 indicates that CSR storytelling can be used effectively to manage negative impressions of CSR conduct, build trust and restore legitimacy. This study seeks to understand further how using narrative in the form of images and texts in CSR messages impacts consumers.

To understand CSR storytelling, it helps to start with an understanding of what a corporate story is. A corporate story has the very same ingredients as personal life stories. Similarly to a human life story, a corporate story is a coherent account of events that convey meaning to its listeners or readers (Boal and Schulz 2007). The corporate story can be seen as a form of epic, fairytale or myth (Janssen et al. 2012).

Companies like Lego, IKEA, Virgin Airlines publish corporate stories on their corporate websites to engage their stakeholders and to communicate the company's identity to them (Van Reil and Fombrum 2007). Dowling (2006), Boal and Schulz (2007) and Shaw (2002) observe that corporate stories are very much like fictional stories. They have scenes, characters and plots. The main character can be the company or the CEO, the scenes will be the major events that the company experienced, and the plot will be event-changing scenarios. Cornelissen (2011) explains that corporate storytelling can persuade the company's stakeholders to think about the company in a certain way and create a unique positioning for the company among its competitors. Corporate stories and narratives can take many forms. They can be formal or informal, textual or symbolic representations of the essence of the company. Berry (2001) compares the storytelling of 'sustainability-focused' companies to 'business as usual' companies and finds that they are very different from one another regarding their narrative structure and content, which causes the customer to perceive the company's operation differently.

To study corporate storytelling, scholars may study everyday conversations between an organisation's managers, customers and vendors, if these conversations are taped for later analysis (Boje 1991), CEO's speeches and unofficially published stories (Boje 1995). At times, interviews of corporate executives, employees, community members, government regulatory staff and environmental activists are transcribed, reviewed and analysed for the different viewpoints and contradicting interests over an issue, and they are treated as forms of narratives or stories in the studies (Berry 2001). Heugens (2002), in his study about managing public affairs through storytelling, described interviews, archival materials, roundtable discussions, collections of newspaper clippings and websites as consistent, meaningful story plots. Marzec (2007) suggested that stories are not limited to traditional verbal and written communication channels; they can also be told through management decisions, company values, company operations, investments and community stewardship. Papadatos (2006) used focus group sessions as storytelling sessions where all respondents got together to tell about their experiences with the reward programs he studied. Denning (2006) observed that leaders can tell good stories through good and motivating speeches. Tyler (2005) maintained that even gossip can be seen as a form of storytelling in organisations.

2.7.1 Corporate story and organisational narrative

Studies of corporate storytelling or narrative have been influenced by two major schools of thought: constructivists and functionalists. It is interesting to note that the constructivist school normally prefers the term 'organisational narrative' in their research instead of the functionalist school's use of the term 'corporate story'. The Oxford English Dictionary, however, treats the terms 'story' and 'narrative' as synonymous (Oxford English Dictionary 2020). In academia, 'story' and 'narrative' are often treated as synonymous, with some minor exceptions (Auvinen, Aaltio, and Blomqvist 2013). Narrative basically means the recounting of one or more real or fictitious events communicated by one, two or several narrators to one, two or several audiences in written or spoken presentation (Prince 1987, Auvinen, Aaltio, and Blomqvist 2013). Story is referred to as the narrative of events in a plot or chronology (Prince 1987, Auvinen, Aaltio, and Blomqvist 2013). Outside academia, the terms 'story' and 'narrative' are commonly interchangeable.

2.7.2 The constructivist versus the functionalist school

For constructivists, organisational storytelling is said to be a collective sense-making process for members of an organisation (Fisher 1984, Boje 1991). Berry (2001), Weick (1995) and Boje (1991) claim that multiple stories may co-exist and seek to exert their dominance. Sometimes they may overlap, merge, contradict or support each other. At any given time, there will be multiple meanings, voices, realities and stories co-existing, interacting and impacting on one another in a company (Boyce 1996). Members of the organisation will continuously engage in the refinement and reinterpretation of stories (Boje 1991). Constructivists argue that there is no objective reality or single 'most authoritative' version of a corporate story within or beyond the organisation. Constructivists give recognition to all stories or realities created by all the stakeholders of the organisation.

However, Boyce (1996) and Brown (2006) believe that a major weakness of this perspective is its lack of empirical grounding and objectivity. It also poses problems for communication managers in corporate organisations in finding effective ways to communicate CSR messages to various stakeholders. Compared to constructivists, the functionalist school strongly emphasises the practical use of CSR narratives. Functionalists stress the importance of presenting a CSR narrative that is easy to read and understand for the stakeholders (Melón, Javier Ruiz, and Ruiz-Olalla 2018).

Functionalist approaches are supported by scholars of reputation management and corporate identity schools (Van Reil and Fombrum 2007, Dowling 2006, Larsen 2000). They are more concerned about creating the best corporate story and using it as a tool to impact positively on corporate identity, reputation and brand. The functionalist school holds that storytelling is a part of corporate communication strategy because it promotes a highly controlled, unified narrative that aims to discourage multiple interpretations and executions (Hansen, Norlyk, and Wolff Lundholt 2014). By doing so, the company hopes to position itself with a unique corporate identity that overlaps with the stakeholders' identity. Corporate managers are continuously using stories and narratives to deal with organisational changes (Cornelissen 2011). Functionalists also emphasise using stories as a framework to convey corporate messages. These are communicated via traditional media (Van Reil and Fombrum 2007), including television and print (Lyon and Montgomery 2013), corporate advertisements, press releases (Capriotti 2017) and CSR reports (Yekini 2017), and via social media platforms, such as Twitter, Facebook and Instagram (Kent and Taylor 2016). However, constructivists disagree with this practice. They claim that this exerts hegemony and dominance over interpretations of the company story and view it as defeating the purpose of studying the organisation narrative (Brown 2006).

Although constructivists and functionalists follow different philosophies and research methodologies, they share the same concern for communicating CSR and engaging stakeholders. Based on a functionalist framework, corporate communication or public relations practitioners and scholars have long been dealing with stakeholder engagement and dialogue. They understand the complexities involved in maintaining long-term relationships with stakeholders. Corporate communication practitioners and scholars will continue to study effective ways to engage stakeholders in CSR communication (Wehmeier and Schultz 2011, Bartlett 2011, Coombs and Holladay 2012, Cornelissen 2011). This research will focus on the functionalist approach.

2.7.3 Narrative persuasion and CSR storytelling

Drama and persuasion

In one of the early narrative persuasion experiments by Deighton, Romer, and McQueen (1989), story-based or drama-based television commercials were found to have advantages over argument-based messages in reducing counterarguments, thus making narrative a powerful method of persuasion. They suggested that argument-based messages differ from dramas in three attributes: they are plotless, characterless and have a narrator. It is noteworthy that the term ‘narrator’ (the person who addresses the audience) used by the researchers then is now more commonly known as the ‘commentator’ (understood as the voice-over that appears in an advertisement). Deighton, Romer, and McQueen (1989) claim that an argument turns into a story when the plot is introduced. When characters are present and narrators (or commentators) are absent, drama will happen. Argument advertisements ‘tell’ the audience (by including a narrator/ commentator); drama advertisements ‘show’ the audience.

The following table summarises how argument, demonstration, story and drama (a narrative element) can be distinguished and classified.

Table 2.1 Classification of argument, demonstration, story and drama

Argument	Narrated	No character	No plot
Demonstration	Narrated	No character	Plot
Story	Narrated	Character	Plot
Drama	Unnarrated	Character	Plot

Source: Deighton, Romer, and McQueen (1989, 336)

A major discovery in Deighton, Romer, and McQueen (1989)'s experiment was that advertisements with dramatic appeal are processed emphatically, as they trigger viewer expressions of feelings. Viewers of these advertisements accepted the commercial's authenticity and responded emotionally. Deighton, Romer, and McQueen (1989) also quoted Goldberg's (1982) book 'Theology and Narrative', where Goldberg claimed that narrative (or storytelling) is more popular than arguments in religious writings such as The Bible, which may indicate humans' natural preference towards narrative over arguments. McCloskey (1990) suggests that scholars commonly use stories in seminars to transmit mathematical and economic knowledge.

Subsequent researchers further supported Deighton, Romer, and McQueen's observations. For example, Stern (1994) and Loewenstein and Heath (2009) discovered that different types of plots or story structures in advertisement dramas or narratives can impact the audience differently. Escalas and Stern (2003) explained that television ads often use dramatic elements in a very similar way to theatrical performances. Different dramatic elements told through story plots can lead to different emotional responses such as sympathy or empathy. Further experiments by Escalas (2004b) also found that people tell stories to organise information, provide order to their experiences, to evaluate decisions and to study situations. Moyer-Gusé (2008) suggested striking a balance between educational and entertainment elements in messages in entertainment-education programs to avoid being too formal and monotonous due to the educational elements in those programs. Engaging narrative storylines and memorable characters can achieve this balance and help overcome audience's resistance to the message. Further experimentation by Moyer-Gusé and Nabi (2010) investigating the narrative effect on unplanned pregnancy entertainment-education programs also shows that a dramatic narrative reduces the reaction and awareness towards the persuasive intent. Shen, Sheer and Li's (2015) analysis of persuasion in health-related messages advocating detection and prevention behaviours also exhibited the superiority of narrative over non-narrative messages.

Effective advertisement dramas can get the audience or viewers drawn into the advertisement; the term ‘hooked’ is used to describe this observation. Advertisements that ‘hook’ viewers are better liked and lead to positive attitudes towards the brand (Escalas, Moore, and Britton 2004, Lazarus 1999, Shweder 1994, Smarr 1979, Oyedele and Minor 2012). Narrative advertisement is also found to have a better ‘hook’ and evoke sympathy compared with argument-based advertisement (Chang 2009).

Narrative transportation

Green and Brock (2000) contribute a greater understanding of the power of narrative persuasion through their influential work on ‘narrative transportation’. Narrative transportation refers to a phenomenon where a story reader mentally enters into the story’s world (van Laer et al. 2014). In Green and Brock (2000)’s study, participants were exposed to two different message formats, narrative and non-narrative, to check whether they had been absorbed or ‘transported’ into a story where they experience the sensation of being lost in the message and forget about the world around them. They also established a ‘transportation’ scale to measure the extent of transportation. Their study found that narrative transportation occurred with narrative messages and that readers were absorbed or transported into a story. As a result, readers did not pay as much attention to the source credibility as they would with rhetorical arguments. Also, if the readers liked the characters in the narrative, they associated themselves with the characters and were, thus, easily influenced by the character’s attitudes and beliefs (Green and Brock 2000).

Unlike rhetoric or argumentative communication, which is characterised by clear, logical and specific arguments, the main objective of narrative communication is to tell stories. It does not explicitly state a belief but implies it in the story. In this way, counter-arguing is inhibited, as readers who are ‘lost in the story’ under ‘narrative transportation’ find no specific arguments to refute. (Green, Garst, and Brock 2004) also found that readers could not detect false notes or lies planted in the narrative.

Escalas (2007) provides further insight into how different types of advertisements may lead to either narrative transportation or analytical elaboration. ‘Dramatic’ and ‘slice-of-life’ advertisements, which feature actors in everyday life situations, were found to trigger narrative self-referencing. Non-narrative advertisements, in turn, trigger analytical self-referencing. Self-referencing is a cognitive activity where individuals process incoming information by relating it to self or personal experiences, and it can have an impact on persuasion (Burnkrant and Unnava 1989). In analytical self-referencing, the elaboration of incoming information will take place. Logical consideration and the evaluation of arguments take centre stage, and strong arguments are favoured over weak arguments. In narrative self-referencing, persuasion happens through narrative transportation. People are absorbed in stories, and consequently 'story-like' thoughts start to form. When this happens, persuasion will not be negatively affected by weak arguments. As such, under narrative transportation, persuasion is influenced by affective responses rather than a systematic and critical analysis of message strength.

Elaboration Likelihood Model (ELM)'s contribution to narrative persuasion

Green and Brock's (2000) study on narrative transportation was also influenced by the Elaboration Likelihood Model (ELM) (Slater and Rouner 2002). The ELM explains that human information processing can generally be distinguished into two categories: systematic processing (or central route processing) and heuristic (or peripheral route processing). The central route involves careful consideration of persuasive messages and rational arguments, as people are more easily persuaded by strong arguments than weak ones. When systematic processing is minimal, heuristic processing takes over (Bohner, Chaiken, and Hunyadi 1994). The heuristic or peripheral route processing relies on peoples' positive or negative association based on 'cues' (or more specifically, the non-content cues), including the communicator's expertise; other people's opinions; temporal, physical or mood conditions, such as pain, happiness or sadness; and source or message attractiveness (Petty, Cacioppo, and Goldman 1981, Bohner, Chaiken, and Hunyadi 1994).

Under the ELM, the two routes work differently, which means an increase in the likelihood of central route processing decreases the likelihood of peripheral route processing. Central route processing requires more effort, ability and motivation. When these factors are lacking, heuristic processing occurs (Bohner, Chaiken, and Hunyadi 1994). ELM posits that the greater the involvement with an argument is, the more attention is given to its quality and, thus, central route processing occurs. However, involvement with the persuasive argument matters less if the message appears in narrative form (Slater and Rouner 2002). Narrative transportation persuades via the peripheral route, avoiding the elaboration route (De Graaf and van Leeuwen 2017). Narrative can distract the reader away from the persuasive message to peripheral processing and cause counter-elaboration (Niederdeppe et al. 2012). When this happens, counter-arguing is inhibited, which leads to the passive acceptance of persuasive propositions (Hinyard and Kreuter 2007).

Narrative persuasion scholars have later introduced the Extended Elaboration Likelihood Model (E-ELM) as an extension of the conventional ELM (Slater and Rouner 2002). Under E-ELM, absorption or transportation into narrative still takes place; however, identification with the narrative's characters (De Graaf et al. 2009) and how well the narrative serves the reader's goals (Hinyard and Kreuter 2007) now play an important role in determining the effectiveness of the narrative persuasion. E-ELM suggests that the reason narrative is an effective persuasion tool is not only the presence of *narrative transportation* but also, and more importantly, the *identification with the characters*

(Igartua and Barrios 2012). The model suggests that *narrative transportation* allows the readers who are exposed to the story to be transported from the world of reality into the world of the story (Green and Brock 2000), and *identification with characters* allows the audience to identify with the feelings and opinions of the characters in the narrative or story (Cohen 2001, 2006, de Graaf et al. 2011).

Application of the EELM into the education-entertainment model

The education-entertainment model of communication, which involves the systematic use of stories in mass media such as radio and television to influence a change in behaviour, has been well-studied and documented (Singhal and Rogers 2002). The use of important message in education-entertainment programs demonstrates how the persuasive power of narrative can change strong attitudes. For example, positive depictions of tobacco in films was found to normalise attitudes and behaviour towards smoking and smokers (Dal Cin, Zanna, and Fong 2002). Hence, the Office of National Drug Control Policy (ONDCP) in the United States has collaborated closely with the entertainment industry to disseminate an anti-drug narrative in popular network series.

Scholars favouring the education-entertainment model argue that fictional films and stories demonstrate the power of narrative persuasion in changing audience beliefs and attitudes. Further, narrative persuasion can lessen counter-arguments because engaging in a narrative or story is an enjoyable and immersive process (Igartua 2010, Igartua and Barrios 2012). When involved in a narrative, readers will fully engage themselves emotionally. Therefore, they are not able or motivated to produce counterarguments. This ‘suspension of disbelief’ or ‘constriction of cognitive capacity’ makes it difficult for readers to produce counterarguments. The ability of the mind to scrutinise arguments becomes limited when readers are preoccupied with the narrative. Counterarguments become increasingly difficult because readers are less motivated to think deeply when absorbed in a story (Dal Cin, Zanna, and Fong 2002). Audiences will not feel that they are being ‘sold’ an idea, as it ‘slips under the radar’ of cognitive processing (Moyer-Gusé 2008, Brown, Childers, and Waszak 1990, Dal Cin, Zanna, and Fong 2002). For example, when the television series ‘Law & Order’ was shown to an experimental group, they swayed from their original opinion on the subject of the death penalty to exhibiting less critical commentary (counterargument) to eventually even supporting the death penalty (Igartua and Barrios 2012). In another experiment involving the 2008 Spanish film ‘Camino’, which tells the true story of how a girl’s treatment for her illness was suppressed because of conservative religious beliefs imposed by Opus Dei, the experimental group exposed to the film showed negative attitudes towards Opus Dei, believing it to be harmful to society, and found religion to be an obstacle to living a full life (Igartua and Barrios 2012). The changes in attitudes and beliefs happened because the viewers experienced narrative persuasion whereby they were absorbed in the story and identified with the story characters while watching the shows (Igartua and Barrios 2012).

Entertainment-education programs have also been used effectively in family planning and pro-social messages in developing nations (Green, Garst, and Brock 2004). The advantages of narrative persuasion over rhetorical persuasion are further evidenced in the research on the recruitment of cornea donors (Bae 2008), the promotion of health behaviour change (Hinyard and Kreuter 2006) and occupational health and safety communication (Ricketts et al. 2010). The use of narratives can be effective in crisis communication. After exposing study participants to certain narratives, their negative perceptions of a company in crisis, such as disappointment, frustration and anger, were significantly reduced (Yang, Kang, and Johnson 2010).

2.7.4 Narrative and consumer research

In consumer research, it was observed that narrative transportation's ability to inhibit counterarguments occurs in the context of product-related information or product placement inserted in an entertainment program. Individuals absorbed or transported into the narrative world were less likely to critically evaluate product claims, thus being influenced by them (Green, Garst, and Brock 2004).

Narrative and consumer research also studies the 'self-brand' association, where consumers match themselves to the products or brands that are congruent with their self-image (Chaplin and Roedder John 2005). The use of narrative in advertisements was found to satisfy the consumer's psychological needs, as it creates one's self-concept and self-identity (Escalas and Bettman 2005). People create their self-identity through self-generated stories. During narrative processing, a piece of information enters the consumer's mind as a story and is then mapped against their existing self-story or memories. The matching process will strengthen the consumer's existing beliefs, fill in missing memories and provide further evidence for the self-story. Through narrative, some brands will emerge as more relevant and important to consumers and become their sense of self. Advertisements that elicit more narrative processing lead to more self-brand connections in the consumers and lead to a positive brand attitude and behavioural intention (Escalas 2004b).

A study on the role of the narrative-transportation storyline in luxury brand advertising found that implicit messages that help customers identify and enact their own deeply held implicit myths, fantasy and wish fulfilment in their inner-self could trigger narrative transportation and motivate consumer engagement. This finding was congruent with previous narrative research, which supports the idea that narrative engagement and persuasion occur when there is a match of self and the brand's narrative. As the study was conducted cross-culturally in France, Korea and Australia, it demonstrated that cultural differences and distances do not impede the narrative transportation process (Kim, Lloyd, and Cervellon 2016). Brand stories used by hotels on their social networking sites can influence customers' brand attitudes and behavioural intentions (Lee and Jeong 2017). This study aims to look at the application of narrative to CSR communication and investigate whether it will create positive attitudes towards the company or brand involved in certain CSR communication.

2.7.5 Application of narrative to CSR communication

A corporate story is about a company's history and the narration of business activities and events; a CSR story is about the company's involvement in improving the community's social well-being and its CSR initiatives. CSR-related information can be communicated through advertisements, press releases and company official CSR reports (Coombs and Holladay 2012, Cornelissen 2011). In fact, CSR-related information is frequently published in any readily available communication channel, including traditional media, such as television and print, and social media, such as Facebook and Twitter (Coombs 2019). Wehmeier and Schultz (2011), Marzec (2007) and Papadatos (2006) write about the potential of turning CSR communication into CSR storytelling. The use of storytelling and narrative can persuade the readers or audiences by appealing to them emotionally or affectively with the use of characters, dramatisation and plots (Chang 2009). Wehmeier and Schultz (2011) provide an example of how CSR storytelling was done by British Petroleum (BP) in its TV campaign. The campaign includes images of someone driving through a dark tunnel and emerging from it at the end. When the driver reaches the end of the tunnel, BP's logo appears, with captions that indicate going beyond darkness to light to 'Beyond Petroleum'. With this narrative, BP was telling its stakeholders about its commitment to CSR – how the company had moved on from a typical petroleum company to an environmentally conscious company. Boje, Maynard-Patrick, and Elias (2012) also suggest that CSR storytelling can be effective in communicating CSR efforts and works for both internal and external stakeholders.

Du and Vieira (2012), in their study of CSR communication by six big oil companies in the United States, showed that the use of narrative in CSR communication positively engages stakeholders and leads them to perceive the company favourably. They also suggested that further research is required in this area of CSR. Their view is shared by Wagner, Lutz, and Weitz (2009), who indicated that further research should further study emotions and psychological elements of CSR communication. Future research can therefore focus on how CSR storytelling and plots appeal to stakeholders emotionally. This is consistent with Du and Vieira's (2012) observation that a narrative message effectively elicits emotional responses in the target audience of CSR communication and that emotional themes in CSR communication are highly effective in leading the target audience to identify with the CSR messages.

2.7.6 Elements in a narrative message

Ryu et al. (2019) conducted an empirical study on narrative transportation through a brand's narrative and how it influences the perceived brand image of luxury hotels. They identified the following effective narrative elements: 1) use of the first person in the narrative; 2) inclusion of a brand's history in the narrative; 3) clarity in the narrative and well-defined characters; and 4) emotionally engaging storytelling. Based on their study of narrative used in social media advertisements, Chang et al. (2019) also reported the effectiveness of using first-person narration alongside images of people that suggested friendliness and sincerity. This study aims to investigate whether these narrative elements can be applied to the CSR communication context. It will feature CSR narrative message stimuli, which include the narrative elements mentioned above: the use of first-person narration, images of people, the history of a company's involvement in CSR, well-narrated characters and an emotionally felt story.

2.7.7 A critical analysis of the narrative CSR message approach in CSR communication research

The narrative persuasion theory has been widely studied in advertising, e.g., Chang (2009), Escalas (2004a), Escalas (2007), Yoo and MacInnis (2005) and brand marketing, e.g., Chang et al. (2019), Ryu et al. (2019), Papadatos (2006). However, studies in a CSR context are lacking. There are also no direct comparisons between informational and narrative CSR messages (Sen, Bhattacharya, and Korschun 2006).

Xu and Kochigina's study (2021) investigated a real life corporation (HSBC), but it remains unclear what steps were taken to eliminate the confounding effect of the organisation's reputation, as prior knowledge and reputation can influence responses (Dhanesh and Nekmat 2018). Dhanesh and Nekmat (2018) used a two-question manipulation check in their study, however it would be more appropriate to use the narrative transportation scale for this purpose, as in Xu and Kochigina (2021). Other CSR narrative research has focused on employees as respondents, e.g., Andreu, Casado-Díaz, and Mattila (2015), Gill (2015), but not consumers, which is a different focus from this study. Some research has focused on different industries such as hospitality, e.g., Mattila (2002), and public health communication, e.g., Roberts et al. (2017). Therefore, this study focuses on addressing the above stated research gap by performing experimental studies to investigate the causal relationship of CSR narrative message approach and consumer CSR perceptions.

2.8 Ambiguous CSR message approach

Ambiguous CSR message approach is studied as an independent variable in this research. It relates to RQ1 and RQ2 (see Chapter 1, Section 1.2.1 Research Questions) and also to RO1 (see Chapter 1, Section 1.2.2 Research Objectives). This independent variable is further discussed in Chapter 3, Section 3.1.1 which provides detailed hypotheses development concerning H1b.

Clarity has always been considered a crucial characteristic of CSR communication (Guthey and Morsing 2014). However, corporate communication literature has also explored the use of ambiguity as a corporate communication strategy. In certain circumstances, there is no single clear message, no identifiable speaker and no specific target audience, which allows multiple interpretations of a message by different stakeholders and avoids an upfront confrontational approach in communication (Jarzabkowski, Sillince, and Shaw 2010). In this context, the term 'strategic ambiguity' is sometimes used to refer to the practice where managers try to gain support for their ideas by intentionally employing ambiguous and imprecise rhetoric in messages directed at different stakeholder groups. Without having to limit the message to a narrowly defined meaning and interpretation, this gives different participants in the communication the freedom and comfort to interpret the message in different ways, thus willing them to join and sustain the ongoing dialogues (Christensen, Morsing, and Cheney 2008).

Equivocal communication is defined as the use of strategic and tactful language (which allows for multiple interpretations), applied in situations that may cause negative consequences if communicated in direct and clear language (Bavelas et al. 1990).

Bavelas et al. (1990) developed an equivocal or ambiguous communication theory based on Lewin's psychological and communication theory (Lewin 1935, 1938). They suggested using the term 'equivocation', which implies the use of deliberate vagueness, when communicating with others in a challenging and volatile communication situation to avoid creating unpleasant or negative emotions in the audience (Jameson 1991). The term was first introduced by Goss and Williams (1973). In their experimental studies, they demonstrated that the use of equivocal communication has a positive impact on audiences. This stood in stark contrast to suggestions made by Aristotle, the ancient Greek philosopher who has written in much breadth and depth on the subject of rhetoric and whose principle of communication was that style 'to be good must be clear'. For Goss and Williams, the use of equivocal messages is more likely to elicit agreement and result in better character ratings for the sender of the message than clear messages. Using the scenario where a politician addresses an audience, Goss and Williams observed that politicians often face audiences who openly and strongly oppose them on certain issues. In such a scenario, there are three options. First, to address the audience and ignore the contentious issues altogether. Second, to address the issues clearly and openly regardless of any adverse audience reactions this may cause. Third, which is the “equivocation” way, to deliberately introduce vagueness in the communication and to use tactfulness in dealing with the issues that attract controversy and generate disagreements.

For example, the then Australian prime minister, Tony Abbott, was said to have responded in a vague manner to questions on same-sex marriage (Grattan 2015). His ambiguous responses were as follows:

"It's a very important issue. I know how important an issue it is. It's not the only important issue and I've got to say as far as an incoming Coalition government is concerned, the priority will be on things like reducing cost-of-living pressure and increasing job security."

(ABC 2013)

On whether he would allow a conscience vote:

"We had a vote in the national parliament about a year ago. It was fairly decisive against same-sex marriage. ***If this issue were to come up again in the future, it would be a matter for a future party room to determine.****"*

(ABC 2013)

Guthey and Morsing’s (2014) content analysis of the Danish business press found that ‘strategic ambiguity’ has been widely used in CSR communication, leading to a multitude of dialogues and collaborations between the company and its different stakeholder groups to explore the potential and challenges of CSR implementation. Scandelius and Cohen (2016) also found that strategic ambiguity is used in companies’ CSR programs. For example, PepsiCo’s ‘Performance With Purpose’ sustainability program is done in an ambiguous manner to allow multiple interpretations of the message, thus inviting collaboration among different stakeholder groups.

Eisenberg (1984) pointed out that the corporate communication literature has generally advised clarity and specificity in communicating corporate messages; however, such advice ignores the fact that communicators often have multiple and conflicting goals when communicating with different stakeholders, such as internal stakeholders (e.g., employees and investors) and external stakeholders (e.g., local community, industry and government), who have different sets of objectives. Confronted by multiple requirements, organisations may resort to ambiguous communication, which can be an alternative way of dealing with such a situation.

2.8.1 Abstract information versus concrete information

Wagner, Lutz, and Weitz (2009) conducted a study on ‘abstract versus concrete communication strategy’, which focused on a very similar concern. They found that the initial ‘abstract information’ presented to consumers will undergo less judgement revision when it is followed by contradicting or inconsistent ‘concrete information’ because consumers are less likely to reconcile their differences. Wagner, Lutz and Weitz stated that ‘abstract information’; is strategically less harmful to a company’s perceived reputation than ‘concrete information’. Wagner, Lutz, and Weitz (2009) provided the following examples for abstract and concrete information:

Abstract information:
“XYZ Co. proudly announces its overall dedication to preserving the natural environment! Our company policy makes environmental protection a top priority.”

Concrete information:
“XYZ Co. takes concrete action to preserve the natural environment! We are having all our excess materials, such as used packaging, processed by professional recycling companies.”

The use of ambiguous messages is appropriate where a firm’s reputation is influenced by a network of stakeholders (Roloff 2008), and CSR communication deals with multiple stakeholder relationships (Sen, Bhattacharya, and Korschun 2006). Message ambiguity allows divergent interpretations by different stakeholders to co-exist (Paul and Strbiak 1997). Companies need to allow different stakeholders to identify with them and their goals (Palazzo and Basu 2007); hence, message ambiguity may be suitable for CSR communication. Communication experts would normally recommend straightforward communication in the event of a crisis where the facts and faults have already been determined; however, further research in the area of strategic ambiguity communication has shown that the use of ambiguous messages is particularly useful at the early stage of crisis communication providing a framework for communication when facts and information are not yet determined (Kline, Simunich, and Weber 2008, 2009) and multiple stakeholders are involved (Dickinson-Delaporte, Beverland, and Lindgreen 2010).

Kline, Simunich, and Weber (2009) also find equivocal messages to be more effective than non-equivocal messages in maintaining a corporate reputation in a negative situation. Kline, Simunich, and Weber (2008) provided the following examples of direct response versus equivocal (or ambiguous) message:

Direct response:

"XYZ company will announce 6,000 layoffs in 1 month, and all functional departments within the organization will be affected across all levels from non-management to management."

Equivocal (or ambiguous) response:

"The recent economic plunge and slowing of telecommunications services demand has required many communication firms to slightly alter their businesses to meet the ever-changing market environment and its demands. XYZ company, like its competitors, continually adapts to market conditions to satisfy its stakeholders' expectations."

Kline, Simunich, and Weber (2009) conclude that equivocal (or ambiguous) messages are more effective than non-equivocal messages in avoidance-avoidance goal conflicts where companies avoid a direct and clear response (or offer 'not-straightforward' answers) but at the same time try to avoid the negative consequences. It has the effect of "saying nothing, but still saying something" (Bavelas et al. 1990, 57). Evidence shows that in avoidance-avoidance goal conflicts, the use of equivocal (or ambiguous) messages can help maintain a positive corporate reputation (Kline, Simunich, and Weber 2009).

2.8.2 Strategic ambiguity and organisational communication

Strategic ambiguity is effective in the different organisational development stages. In the early planning stages, such as the mission statement, strategic ambiguity facilitates open discussion with various parties and an organisation's 'unified diversity' (Wexler 2009). In the change management stages, it can be used as a time-buying strategy and to preserve sensitive information (Leitch and Davenport 2002, Eisenberg and Goodall 1997, Wexler 2009).

Unified diversity

Christensen, Morsing, and Cheney (2008) argue that strategic ambiguity promotes 'unified diversity' where individual communicators in an organisation can have individual differences and interpretations while working on achieving common, agreed-on understandings. In this context, organisational communications are seen as not discursively monolithic but pluralistic and polyphonic.

The combination of diversity and unity play up against each other within a coherent entity, involving multiple dialogical practices that occur simultaneously and sequentially (Humphreys and Brown 2002, Christensen, Morsing, and Cheney 2008). A mission statement that is worded in a vague manner serves as an example of how a company uses strategic ambiguity to unify diverse perspectives among its internal and external stakeholders (Contractor and Ehrlich 1993, Leitch and Davenport

2002). In fact, Eisenberg's concept of 'unified diversity' is very much based on the great German philosopher Immanuel Kant's philosophy of 'maximum individuality and maximum community' – the emphasis on the importance of both the roles of individual and community in an ethical and social system (Eisenberg 1984). This has great relevance in the context of organisational communication because even though a message released by a company will be read and interpreted by multiple parties and stakeholders, unity around an organisation's goals can be achieved while allowing individual creativity and initiatives (Leitch and Davenport 2002).

Clarity in communication may limit the different ways in which a message can be interpreted. It sometimes works against a company's long-term benefits by prematurely shutting down unexplored and future ideas. In an ethnographic study examining how engineers undertake different strategies in their design activities, it was found that engineers favoured strategic ambiguity over clarity, as clarity may promote a specific interpretation of a message, which hinders the process of negotiation. If all participants are allowed to voice their ideas freely and have their ideas examined and evaluated, this will result in a more informed and balanced proposal that can be supported by all parties (Barley, Leonardi, and Bailey 2012).

Preserving sensitive information and time-buying strategy

In the organisational change and conflict management stages, message ambiguity can be used as a 'time-buying' tactic to avoid a specific decision or information that may cause controversy and attract divisive views (Wexler 2009). It can be used to preserve sensitive information and avoid conflicts in the interpretations for an organisation during the change process (Leitch and Davenport 2002, Eisenberg and Goodall 1997).

Strategic ambiguity may be used to protect highly sensitive and confidential information, especially during the time of change management or corporate merger and acquisition. The use of strategic ambiguity to remove sensitive information, topics and language from official documents will help save the company from unnecessary conflicts with the stakeholders (Scandelius and Cohen 2016).

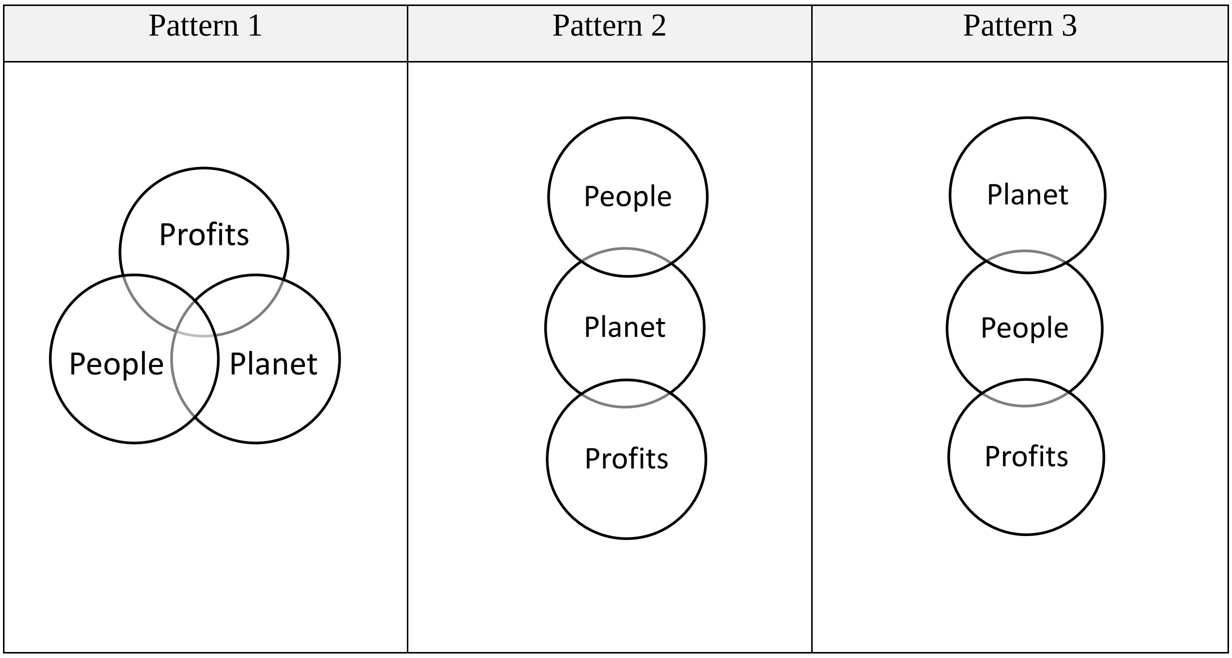
Strategic ambiguity can be used as a change management strategy to ensure the allocation of time and interpretive space during an organisation's change process, allowing the organisation to consult their internal stakeholders to consolidate the policies and procedures and only then present them to external stakeholders. The company may use the term 'transition year' as a form of signal to their stakeholders that the organisation is undergoing a transition, including the possible hiring of new staff and a change of direction so that they can adjust to the new mission (Leitch and Davenport 2002). The change management process of 'goal internalisation' is treated as a case of internal strategic ambiguity communication. It consists of different meanings and enables different interpretations by diverse groups according to their own interest in the ‘goal internalisation’ process. It was found that strategic ambiguity, in the form of multiple rhetorical positions and as a discursive resource, is used by different organisational constituents to align their interests and organisational interests. In doing so, they manage to assert their own interests while accommodating collective organisational action. This finding offers insights to change managers on how to align organisational commitment from different constituents with a strategic goal. For this study, an ambiguous CSR message will be used to see how consumers respond and whether they have a positive attitude towards the company (Jarzabkowski, Sillince, and Shaw 2010).

2.8.3 Strategic ambiguity and the Triple Bottom Line (TBL)

Among the more popular CSR related terms over the past 15 to 20 years, such as balanced scorecard, environmental and social audits, social accounting and social impact analysis, the triple bottom line (TBL) has emerged as the most broadly adopted by businesses, such as Shell, Monsanto, British Telecom and Walmart, public agencies and NGOs (Wexler 2009).

The term ‘triple bottom line’ (TBL) was coined by John Elkington in 1994 and means a company should be concerned with social and environmental aspects of its operation and not just merely economics aspect. In his efforts to integrate business and sustainability, Elkington advices companies to focus on three bottom lines which consist of ‘People, Profit and Planet’ (3Ps) and not just one single bottom line – profit, as they would normally ascribe to (Elkington 2013). The TBL approach has helped multinational corporations with stakeholder engagement and ongoing stakeholder communication (Painter-Morland 2006). The supporters of the triple bottom line argue that it is the ambiguous definition of TBL that allows businesses to apply their own interpretations of the 3Ps and decide what priorities to set for the 3Ps and in what proportion (Wexler 2009). The ambiguous nature of TBL does not necessarily hinder sustainable practices, as TBL can be managed by using quantitative tools such as a fuzzy multi-criteria approach (Govindan, Khodaverdi, and Jafarian 2013).

Figure 2.1 Three possible patterns of the Triple Bottom Line (TBL) framework



Source: Wexler (2009, 69)

Sustainability should be approached through a transdisciplinary approach; therefore, the multiple approaches proposed under the TBL framework can signify positive progress and wide adoption among the business communities (Isil and Hernke 2017). Patterns 1, 2 and 3 (visualised above) show how the TBL may appear in different businesses. The allocation of different priorities to people, planet and profits based on businesses different needs is encouraged under the framework of the TBL, as the framework's deliberate ambiguity accommodates different allocations of these priorities (Belz and Binder 2017). Pattern 1 is the most common TBL framework for corporations (Willard 2012). Profit is the main priority; however, the company also acknowledges people and the planet as their responsibilities and concerns (Willard 2012). In Pattern 2, profits are still a concern, but the businesses choose people as the preferred beneficiary of their CSR initiatives. The company may still pay attention to environmental concerns, but human concerns are their top priority. Examples include businesses that have championed basic human rights, anti-child labour and anti-sweatshop issues (Monshipouri, Welch, and Kennedy 2017). In Pattern 3, business decision-making is guided by ecologic rationality. For example, some companies may respond to climate change and warnings from the scientific community about global warming by offering products and services that are environmentally friendly and in line with sustainability practices (Henao, Sarache, and Gómez 2019). These organisations are most likely proactive in protecting the environment and feature taglines such as 'We Have Only One Planet' on their products or services (Lee et al. 2012, Thorpe 2014). Protecting Earth's environment becomes the top priority in their business decisions. However, the company recognises the importance of maintaining profits for the business's survival (Wexler 2009), as found in both Pattern 1 and 2. Therefore, strategic ambiguity in the TBL framework offers businesses the flexibility and room for interpretation to implement CSR initiatives close to their social mission and objectives (Belz and Binder 2017).

2.8.4 The danger of misusing strategic ambiguity

The case of James Hardie (JH) industry

Strategic ambiguity can be utilised in both ethical and unethical ways (Fernando and Sim 2011). In the case of James Hardie (JH), it was used in an unethical way. Facing numerous lawsuits by the employees who were diagnosed with mesothelioma, a form of lung cancer (Puncheva 2008), JH established The Medical Research and Compensation Fund (MRCF) in 2001 to compensate asbestos victims (Gunz and van der Laan 2011). The company then relocated its headquarters to the Netherlands, ceased operations in Australia under its old name and used the new name James Hardie Industries NV to avoid legal obligations regarding compensation payments to the victims affected by asbestos (Knight 2009). With that move, the company also claimed that it did not have any responsibility to MRCF, which was facing a cumulative compensation payment of up to AUD1.9 billion, the largest ever compensation to asbestos victims (Puncheva 2008).

The company's media releases were trying to be ambiguous about compensation claims (Sim and Fernando 2010). For example, they said the new $293 million trust provides "certainty" for the asbestos disease claimants. The judge found the word "certainty" rather ambiguous, as it could mean that all claims would be paid or $293 million would be spent meeting the claims but not other purposes (Sexton 2009). There was also ambiguity surrounding the term "free cash flow" used by JH. According to JH, "free cash flow" meant the ability to generate net operating cash flow, which was fundamentally different from the common understanding as operating cash flow or operating profits. Under JH's version of "free cash flow", JH was not required to make payments to the compensation fund if the net cash flow is negative or nil, which put JH in the advantageous position not to make payments to the compensation fund (Moerman and van der Laan 2013, 2015).

Paul and Strbiak (1997) suggest that strategic ambiguity by itself does not undermine the importance of ethics. However, intentional unethical use of strategic ambiguity minimises the potential of strategic ambiguity in organisational communication. The strategic ambiguity used by JH is evidently unethical (Sim and Fernando 2010). Fernando and Sim (2011) conclude that in the case of unethical practice, strategic ambiguity will not serve a company's credibility and reputation, as in the case of JH. Simeone (2017) also contends that the ethical use of strategic ambiguity should be further addressed so that it will not end up as deceptive communication.

Obstructing management strategy

Jarzabkowski, Sillince, and Shaw (2010) distinguish between three different dimensions of strategic ambiguity, namely goal ambiguity, authority ambiguity and technology ambiguity. Goal ambiguity is a result of constituents attributing their different interests and meanings to a company's goal. With multiple compound goals, they find themselves facing conflicting priorities. Authority ambiguity comes into play when there is a diffusion of power among the constituents, which allows them to bypass hierarchical power and find a partial solution to pursue their own interests. Technology ambiguity refers to the relationship between goals and the required means are not clearly defined. This can be due to multiple access and control of the resources.

The above three dimensions can be problematic for management (Jarzabkowski, Sillince, and Shaw 2010). For example, in a situation of authority ambiguity, leadership in an organisation may be challenged by different alliances or constellations that are trying to exert influence or overrule the leadership to protect their interests (Sillince, Jarzabkowski, and Shaw 2012). Goal and technology ambiguity pose problems for strategic processes (Jarzabkowski, Sillince, and Shaw 2010). Organisations involved in planning processes may not gain full support from organisational members because in times of change, different goals need to be realigned with the organisation's goal, and tensions due to ambiguity during the change process need to be subdued. Ambiguity, therefore, presents itself as a barrier to collective action within the organisation, as it is difficult for different actors or constituents to come to a mutual agreement and unify their aims to bring about internal collective action (Jung 2014). Ambiguity is viewed as an 'ugly' aspect of organisations, as it hinders the collaboration of members in pursuing the same goals (Alvesson and Sveningsson 2003).

Disadvantages to stakeholders in times of crisis

In 1993, Jack in the Box, the fifth-largest chain of fast-food restaurants in the United States at that time, was alerted that an E. Coli-related food poisoning outbreak around the Seattle area could have been caused by hamburgers purchased at Jack in the Box restaurants (Ulmer and Sellnow 2000). Within a month, three children had died, it was believed, after having consumed food from Jack in the Box. As a result, the company saw a large decrease in sales and its very own existence threatened. Although the company survived the crisis, it was criticised as irresponsible, deceptive and bad in communication. During the crisis, Jack in the Box's president Robert Nugent had been trying to limit the responsibility crisis by using ambiguous terms such as there might be a "*potential* connection" between the company's food and the illnesses and that many other outbreak victims were "not its customers". The company also implied that the cause of the outbreak might very possibly be caused by their meat suppliers. In this situation, ambiguous or equivocal messages were used in ethically questionable ways to disadvantage the stakeholders (Ulmer and Sellnow 2000, 152).

2.8.5 Experimenting with strategic ambiguity and CSR communication in this research

CSR messages can have a positive impact on stakeholders; however, if the company self-congratulates or self-acknowledges its achievement, it will lead to a negative perception (Kim and Ferguson 2014, Coombs and Holladay 2012). Therefore this research will investigate whether a company that uses vague and ambiguous CSR messages will appear less self-centred or involved in self-promotion to stakeholders (Kim and Ferguson 2014). In other words, this study will investigate whether ambiguity is more effective than informational, narrative or invitational approaches in creating favourable consumer beliefs in relation to CSR and positive attitudes towards the company.

2.8.6 A critical analysis of the ambiguous CSR message approach in CSR communication research

The ambiguous approach is based on theoretical frameworks proposed in the organisational communication literature (Eisenberg 1984), and is more commonly applied to crisis management studies (Kline, Simunich, and Weber 2008, 2009, Sohn and Edwards 2018). While studies have been undertaken on the application of strategic ambiguity to organisational CSR communication, most involve qualitative methods – hence empirical data is lacking. Examples of studies of strategic ambiguity in a CSR context using content analysis include, Guthey and Morsing (2014), and Watts, Fernie, and Dainty (2019). Lee’s (2017) study of CSR research in public relations covering 1980 to 2015 found content analysis was the most used methodology.

Examples of case studies on the application of strategic ambiguity in CSR communication include Scandelius and Cohen (2016), Fernando and Sim (2011), and Wexler (2009). Examples of conceptual and theoretical framework papers include Hoffjann (2021), Jammulamadaka (2020), and Winkler, Etter, and Castelló (2020). Case studies are generally used for exploratory research (Burns and Bush 1998, Saunders, Lewis, and Thornhill 2015, Hair et al. 2008). The downside of case studies is their lack of generalisability to the population (Hair et al. 2008). Case studies are more suited to hypothesis generation rather than hypothesis testing (Flyvbjerg 2006, Crowe et al. 2011, Scapens 1990). Therefore, this study takes a positivist research approach that performs experimental studies to test hypotheses regarding how the ambiguous CSR message approach can lead to favourable CSR perceptions and attitudes towards the company.

2.9 Invitational CSR message approach

Invitational CSR message approach is studied as an independent variable in this research. It relates to answer RQ1 and RQ2 (see Chapter 1, Section 1.2.1 Research Questions) and also to RO1 (see Chapter 1, Section 1.2.2 Research Objectives). This independent variable is further discussed in Chapter 3, Section 3.1.1 which provides detail on hypotheses development concerning H1c.

The invitational message approach is based primarily on invitational rhetoric and dialogic communication theories. Both theories have contributed to the understanding of open and collaborative communication between a corporation and its stakeholders (Yang, Kang, and Johnson 2010). The term invitational rhetoric is more commonly used in the disciplines of speech and language and is deeply rooted in the feminist communication framework (Foss and Griffin 1995), while dialogic communication has been more widely used in organisational or corporate communication and quite often in the study of stakeholder communication (Golob and Podnar 2011). The concept of invitational rhetoric has also been applied to dialogic stakeholder communication (Yang, Kang, and Cha 2015). The term 'invitational rhetoric' consists of 'invitational' and 'rhetoric'. This section will first seek to explain the background of rhetoric and the meaning of 'invitational', followed by a discussion on similar principles of dialogic communication.

Rhetoric is the art or skill of using language and speech to present ideas to another person. The study of rhetoric can be traced to the time of Aristotle (Rapp 2011). In Ancient Greece, rhetoric involved processes such as invention, disposition and presentation of a speech to influence audiences and structure social actions (Castelló and Lozano 2011). Prominent rhetoric scholars such as Kenneth Burke, Chaim Perelman and Lucie Olbrechts-Tyteca have proposed a "new rhetoric" (Perelman and Olbrechts-Tyteca 1994, Burke 1951). They posit that although rhetoric is commonly treated as a form of persuasion, it is not necessarily limited to the activities of persuasion (Schiappa and Hamm 2006); it should include taking care of the relationships of the communicators with others, encouraging different voices and foster a community (Anderson, Cissna, and Arnett 1994). The 'new rhetoric' posits that the discovery of truth does not depend on 'agreement' and 'consensus' but rather on a dialectical or dynamic argument process (Graff and Winn 2011). Seen as a new form of rhetoric, "invitational rhetoric" is far superior to traditional rhetoric because it "gives the world a chance to explain itself" (Barrett 1991, 147).

Invitational rhetoric is defined as "an invitation to understanding and as a means to create a relationship rooted in equality, immanent value, and self-determination" (Foss and Griffin 1995, 5). Equality focuses on eliminating dominance and oppression in the relationship of the initiators and dialogue participants and strives to offer more balanced relationships (Foss and Griffin 1995). Immanent values mean recognising that each individual's life is special, unique and cannot be substituted (Starhawk 1987). The principle of 'self-determination' claims that everyone should live their life in the way they choose to live it (Foss and Griffin 1995).

Drawing on feminist theory, invitational rhetoric strongly opposes oppression and dominance and upholds a more humane form of living (Wood 2007) where competition, dehumanisation and alienation should be replaced with intimacy, mutuality and camaraderie (Hooks 1984). While traditional rhetoric seeks to overpower opponents and impose values and worldviews on others, invitational rhetoric seeks to be empathetic (Mallin and Anderson 2000).

2.9.1 Invitational rhetoric and dialogic communication

Mallin and Anderson (2000) see invitational rhetoric as a 'partnership', i.e., a 'cooperative' or 'collaborative' rhetorical strategy. This is not dissimilar to the principles of dialogic communication (Yang, Kang, and Cha 2015). Invitational rhetoric can be seen as a key antecedent of dialogical communication (Yang, Kang, and Johnson 2010). The following section will provide some background discussion on dialogic communication to show the connection and similarities between dialogic and invitational rhetoric and how they contribute to invitational communication.

Dialogue can be referred to as a communication process that aims to merge one's interests with others' to build a long-term relationship (Taylor, Kent, and White 2001). Communication in this day and age emphasises negotiation rather than mere information (Heath et al. 2006). The origin of the term 'dialogue' can be traced back to the Ancient Greek philosopher Plato who was in favour of 'dialogue', in contrast to 'Sophism', a persuasive speech-making technique based on a well-constructed false argument, which was popular at the time. Plato rejected 'Sophism' on the grounds that it is highly monologic in nature (Ijsseling 1976). It was in 'dialogue' Plato believed that the participants treat one another as a means and not as an end (Pearson 1989).

Martin Buber, whose seminal book on dialogue 'Between Man and Man' (first published in 1937) is still in print today more than 80 years after its first publication, called for 'inclusion' of the other and reconciliation of 'I' and 'Thou' in communication. Buber also suggested that the other party in the dialogue process should be addressed as 'thou' rather than 'it' (Buber 2002). This means that the participants in a communication process should constantly be aware of the other side of an argument and keep contradicting views in mind, with the intention of maintaining a long-term relationship by inviting others to listen and speak.

Philosophers and communication experts generally agree that dialogue is one of the most ethical forms of communication, not treating other listeners as an object 'I-You' but as an equal 'I-Thou' (Kent and Taylor 2002). Buber used the metaphor "walking the narrow ridge" to reflect how one should strike a good balance between excessive concern for oneself and for the other in the dialogue process. Buber also stressed the importance of the concept 'between' in a dialogue, meaning dialogue participants should be aware of each other's concerns and seek to establish a mutual relationship between them. Martin Buber's 'I-Thou' concept has been widely referred to as the foundation of dialogic communication with the stakeholders (Toledano 2018).

Stakeholders are the focus of corporate social responsibility initiatives. CSR communication requires a company to identify the stakeholders, engage in continuous stakeholder communication and explain social responsibility initiatives to them (Capriotti and Moreno 2007). Stakeholders involved in such a dialogue are less sceptical towards the initiator of the communication (Maon, Lindgreen, and Swaen 2009). Dialogue is seen as an important element in CSR communication (Illia et al. 2017). A higher and more intensive communication with stakeholders increases trust, results in better CSR policies and decisions, and reinforces the legitimacy of the company's operations (Morsing and Schultz 2006). An organisation's dialogic communication facilitates openness, dialogic communication loop with the target audience and the exchange of ideas and opinions, leading to positive communication outcomes (Yang, Kang, and Johnson 2010, Kent and Taylor 1998). Campbell (2007) argues that a company will more likely be socially responsible if they engage in dialogue with different stakeholders, such as unions, employees, community groups and investors.

Stakeholder dialogue also involves the 'co-creation' of shared understanding and meaning between the company and its stakeholders in finding solutions for important issues they are facing (Morsing and Schultz 2006). Participants in the dialogue will examine the worthiness of their claims to 'co-create' a shared meaning that is superior to the original claims made before entering the dialogue. They strive to go beyond the current, limited mentality (Heath et al. 2006). This can be seen as a 'sensemaking' process, where meaning is constructed, and mutual understanding is achieved between the company and its stakeholders (Calton and Payne 2003).

2.9.2 Monologue disguised as dialogue

Dialogic scholars have noted the danger of monologue disguised as dialogue (Johannesen 1971). It is important to note that a debate is not treated as a monologue or as the opposite of dialogue because a debate helps sharpen the understanding of different positions and their merits. Debates can be seen as contributing to the dialogical process, which normally consists of contesting facts, policy and value (Heath et al. 2006).

Bohm (2008) identified what is known as ‘limited dialogue’, wherein dialogue initiators impose a certain agenda and purpose on the dialogue, thus constraining full, functional dialogic communication. However, Bohm still considers ‘limited dialogue’ worthwhile because it allows others to express and share their views, although most likely that both parties will be holding back their judgement and opinions. Although it is not as effective as full dialogic communication, it is a process of dialogue nevertheless (Golob and Podnar 2011).

Mikhail Bakhtin distinguishes between ‘monologic’ and ‘dialogic’ communication (Min 2001). Monologic communication can be understood as a form of transmission of a ready-made message, unlike dialogic communication, which changes and evolves and creates meaning in the process. Monologic communication is more interested in displaying power, promoting self-interest and maintaining a certain status quo and image. The initiator of monologic communication is more interested in dealing with the opinions of others. In short, it is persuasive and propagandist in nature. Sometimes monologic communication can be disguised as dialogue. However, dialogic communication prioritises the needs of the participants and the relationship with the audience. Even if the dialogue’s motivation is to persuade, the audience must be given freedom of choice (Botan 1997).

A stakeholder engagement typology can be used to differentiate between types of dialogic engagement. For example, dialogue should not be confused or deemed equal to ‘information giving’, ‘information gathering’ and ‘consultation.’ ‘Information giving’ is where only the company has the mandate on the information; the stakeholders are passively involved and have no influence and decision-making power. ‘Information gathering’ involves collecting stakeholder feedback, but the stakeholders do not influence the decision making of the company. ‘Consultation’ is the process in which stakeholder views are gathered but not always included in the final decision-making process. The ideal dialogue should emphasise participation and inclusivity rather than hierarchy and exclusivity. Therefore, a dialogue is a highly participatory and engaging process (Perret 2003).

2.9.3 Principles for invitational communication

Based on the review of the literature conducted by this researcher, the main themes and principles in dialogic and invitational communication can be categorised into four main dimensions: be open and free, respect others’ uniqueness, prepare to change and be changed, be humane and relationship-centric.

Be open and free

Pedersen (2006) highlights the high or low levels of engagement during a stakeholder dialogue. At a low level of engagement, only a few privileged stakeholders are invited into the dialogue. The dialogue is structured around fixed questions or issues, and one stakeholder dominates the dialogue, decisions and information about the process and outcomes. At a high level of engagement, all relevant stakeholders are invited to join the dialogue with their questions and issues. Opposing views are tolerated, and there is freedom and equality in decisions. The process and outcomes of the dialogue are highly transparent.

According to Ellinor and Gerard (1998), the aim of communication is to learn from one another rather than forcing a perspective onto the other party or forcing them to choose one perspective. Dialogic communication should be treated as a "collective way of opening up judgements and assumptions" where conversation is free-flowing and offers a 'free space' and equal status to all participants. Its main objective is not to win arguments but to listen openly, even if there are disagreements (Bohm 2008). Communicators are advised to call into question and loosen their grip on their deep-rooted beliefs (Natanson 1965). The speaker will not exhibit their superiority and power over the listener (Foss and Griffin 1995).

Audience members involved in the dialogue must feel that they can freely share ideas, perspectives and feelings with the audience (Stroud 2005, DeLaure 2008). Communicators should not limit a dialogue (Bone, Griffin, and Scholz 2008) but allow any matter for discussion (Ryan and Natalle 2001). Under "the principle of egalitarian reciprocity" (Benhabib 1992, 29), all participants should be able to speak up and speak out (Barrett 1991, 148) and are free to challenge all presuppositions (Bone, Griffin, and Scholz 2008).

Respect others' uniqueness

Individuals are entitled to discover their own perspectives in a conversation. Any attempt by the communicator to change this is seen as a violation of the audience's worldview and self-determination. This can be understood as a principle of universal moral respect (Ryan and Natalle 2001). Each audience member is treated as unique and distinctive and is irreplaceable in dialogue (Murray 2004). They should be listened to without unnecessary interruptions in the process (DeLaure 2008).

Communicators must be willing to accept the 'otherness' of the audience (Benhabib 1992). While communicators should present their views to others as best and as interestingly as possible, they should not aggressively seek support or acceptance of their point of view or impose their perspectives on others (Hobbs et al. 2000). The audience should not be required to change their perspective (Foss and Griffin 1995). Whether the outcome of the discussion is accepted or rejected, invitational communicators will not be “offended, disappointed or angry” (Foss and Griffin 1995, 12). The audience is to be accorded full autonomy over its choices without losing the respect for the communicator (Foss and Griffin 1995).

Dialogic communication should be done ‘with’ others rather than ‘to’, ‘at’ or ‘for’ others (Makau and Marty 2001). Hauser (1999) uses the word ‘multilogue’, where multiple perspectives may emerge through a network of associations with one another to achieve a balance of conflicts and consensus; in the end, a common good (eudaimonia or happiness) can be reached.

Change and be changed

It is also important to acknowledge that there is no beginning and end to dialogues (Heath et al. 2006). Habermas (1992) proposes that, for ethical communication, all parties in the dialogue need to prepare to be changed in the process. The stakeholder dialogue process is always dynamic, changing (Blumler and Kavanagh 1999) and fluid (Jerez-Gomez, Cespedes-Lorente, and Valle-Cabrera 2005). Continuous and dynamic dialogues are needed to explore potential solutions for issues (Colker 1988).

Foss and Griffin (1995) call this change of perspective ‘re-sourcement’. It means a speaker or communicator attempts to disengage from an established framework of thinking or mindset in the initial message and use creativity to reframe an issue for the audience in subsequent messages. Re-sourcement invites others to think in a new vocabulary in the communication process (Fulkerson 1996). Re-sourcement will open up future possibilities to use different rhetoric options, which is very similar to ‘reframing’ or changing one’s emotional and conceptual perspective on a problem in a counselling session (Ronis 2012, Ryback 2012). If the situation becomes hostile and there is a very strong opposing view, the communicator can reattribute new meanings in the framework of thinking and communication (Mallin and Anderson 2000). For example, a police officer who tries to break up a brawl will attempt ‘re-sourcements’ to reframe the issues, to change the mindset of those who are involved.

Be humane and relationship-centric

Early research in ethical communication revealed that a good dialogue recognises the importance of the relationship between the organisation and the public and proactively engages the public and individuals. Communicators are willing to commit to public interests and relationship building (Johannesen 1971).

Johannesen, Valde, and Whedbee (2008) identify two major characteristics of dialogic communication: empathy and unconditional positive regard. In other words, a good dialogic communicator should express warmth and support for others, be present in the dialogue (refrain from being just an onlooker), treat others how one likes to be treated, not use others as a mean to an end and not use power to impose opinions.

Cissna and Anderson (2006) suggest that a good dialogue is where the listeners feel their views are respected and they are cared for. Kent and Taylor (2002) viewed dialogic communication as an ongoing process of fostering relationships that are centred on empathy, propinquity and mutuality. It emphasises joint decisions rather than privileging one side to have more power in offering solutions. Heath et al. (2006) also suggested that participants in the dialogue are encouraged to be more humane and less partisan.

2.9.4 Invitational communication in action

The Public Conversations Project

In 1994, the Public Conversations Project, an American NGO specialising in the design and conduct of dialogues on public issues, was asked to provide the structure and framework for talks between the pro-life and pro-choice movement leaders, as conflicts over the abortion issue escalated and both leaders called one another 'enemies' for fear that their viewpoints would be sidelined (Vanderford 1989). The aim of the invitational communication was not to find common ground or compromise but to openly communicate with one another and build relationships and mutual understanding (Fowler et al. 2001). The early meetings were challenging, but towards the end, the participants were all working towards listening carefully and responding as constructively as possible (Bone, Griffin, and Scholz 2008). By focusing on invitational communication principles, participants from both sides were able to respect and honour how their opponents chose their words. For example, the word 'pro-choice' was used upon request of the pro-choice in the dialogue. Both parties respected each other's choices, even though they may not have agreed or supported their positions and viewpoints in the talks. They spoke candidly, listened openly and allowed their ideas to be challenged, but not attacked (Fowler et al. 2001).

Rebuilding the World Trade Center

Bone, Griffin, and Scholz (2008) observed that during discussions about the rebuilding of the World Trade Center, dialogue and conversation were structured according to invitational communication principles, where the public was involved openly and freely in the design plan and draft memorial mission statement. Thousands of people were able to follow and observe the meetings on a website (Lim and Kann 2008). This interactive dialogue platform enabled the public to join the dialogue and lend their voices to this historic process of redeveloping the Ground Zero site and building a memorial for the victims (CivicAlliances 2002). Town hall-style meetings involving more than forty thousand participants and entitled 'Listening to the City: Remember and Rebuild' were held. The invitational communication approach helped participants to hear from all interested parties, which consisted of racially and ethnically diverse participants, the authorities and the mayor's office. While expressing their views and opinions, all participants respected the viewpoints of others. It has become an important showcase of invitational communication at work in a difficult time of public decision making (Lukensmeyer and Brigham 2002).

Invitational messages in visual forms

Invitational messages can occur not only in speeches, literature, conversation and roundtable discussions but also in the form of visual rhetoric (Bone, Griffin, and Scholz 2008, Ihlen 2011). A prominent example of the impact of visual rhetoric is the AIDS Quilt, which has been examined and explored by multiple scholars such as Hawkins (1993), Lewis and Fraser (1996) and Blair and Michel (2007).

It all began in 1987 when a small group of volunteers decided to create a memorial in San Francisco for those who had died from AIDS-related illnesses. The memorial, in the form of a big quilt, was to tell the stories of individuals affected by AIDS. The Quilt, also called the NAMES project, contains almost 50,000 individuals' names on a total of 140 three-by-six-foot memorial quilt panels. Countries around the world and all the states in America have contributed to the making of the quilt panels (Krouse 1994, Hawkins 1993).

The quilt is a visual message grounded in invitational communication that allows people to speak up and speak out regardless of their status, age and identity. The Quilt, shown in Figure 1 below, let the viewers start a dialogue about AIDS, either with themselves or with others. Although the panels appear to invite the viewers to take part in their own reflection, they do not require the viewers to hold the same views as the makers of the panels (Bone, Griffin, and Scholz 2008).

Figure 2.2 AIDS Quilt

Source: Digital Collection of the U.S. National Library of Medicine

This marks the end of the section about the four main CSR message approaches to be studied in this research, namely informational, narrative, invitational and informational.

2.9.5 A critical analysis of the invitational CSR message approach in CSR communication research

The invitational CSR message approach is rooted both in invitational rhetoric and dialogic communication. Stemming from feminist studies, a large number of invitational rhetoric studies are conceptual papers – for example, Mallin and Anderson (2000), Lozano-Reich and Cloud (2009), and the majority of these are interpretive – for example, Foss and Griffin (1995), Bone, Griffin, and Scholz (2008). They involved mainly in-depth interviews and did not feature consumers as the main respondents. This shows a need for further study of invitational rhetoric in the context of CSR that focuses on consumers as the target audience.

This study takes a positivist approach which utilises statistical data and quantitative research methods to determine the causal relationship between the invitational CSR message approach and consumer perceptions of CSR. The rationale for using positivist research is that the qualitative method is normally used in exploratory research to uncover important themes. Quantitative methods are then used for theory development and model building (Hair et al. 2008, Saunders, Lewis, and Thornhill 2015). As the concepts of invitational rhetoric, dialogic communication and CSR have been well explored for two decades using qualitative methods, this study turns to positivist and quantitative approaches.

This study uses the term 'invitational' as the name of the relevant independent variable rather than 'dialogic communication' because 'invitational' reflects the appropriate rhetorical and semantic emphasis. Examples of the invitational semantic include, 'we *encourage* you to provide feedback', '*please* give us your comments'. Dialogic communication, on the other hand, focuses more on communication with a two-way mutual dialogic (rather than monologic) quality. Currently, CSR communication research is more focused on the 'dialogic' aspects of a company's CSR communication. The differences between dialogic communication survey instruments and invitational rhetoric survey instruments can be observed in a number of studies. Examples of survey instruments used in dialogic communication studies include Song and Tao (2022), Capriotti and Pardo Kuklinski (2012), and Lim and Greenwood (2017). Examples of survey instruments used in invitational rhetoric studies include Yang, Kang, and Johnson (2010), CivicAlliances (2002), and Yang, Kang, and Cha (2015). As mentioned above, this study focuses on invitational rhetoric. However, since invitational rhetoric is a branch of dialogic communication, the term 'dialogic communication' is given appropriate discussion in this thesis.

2.10 Third-party endorsement

Third-party CSR message approach is studied as an independent variable in this research. It relates to RQ1 and RQ2 (see Chapter 1, Section 1.2.1 Research Questions) and also RO2 (see Chapter 1, Section 1.2.2 Research Objectives). This independent variable is further discussed in Chapter 3, Section 3.1.2 which provides detailed hypotheses development concerning H2.

Companies have come to realise that consumers are now more sceptical and cynical of their ethical and CSR claims. To overcome this scepticism and cynicism, companies must commission independent bodies and institutions to carry out independent audits and provide certification (Crane 2001). The reason is that consumers are highly suspicious of communication that originates from a company source compared to a non-company source such as a not-for-profit organisation or a special interest group (Yoon, Gurhan-Canli, and Schwarz 2006). Third-party endorsed CSR messages by independent recognition or awarding bodies and NGOs are perceived by stakeholders to be of higher credibility (Pollach 2005). Stakeholders perceive such bodies and NGOs to be more neutral and interested in social concerns rather than focused on the company that is behind the CSR activities (Coombs and Holladay 2012) or motivated by self-interest (Kim and Ferguson 2018). Third-party endorsement, therefore, can reinforce and complement CSR communication (Coombs and Holladay 2012).

Corporations are encouraged to let the stakeholders know about third-party endorsements such as a partnership with a non-profit organisation or NGO or even certificates issued by third parties (Kim and Ferguson 2014). Companies that join these third-party verification organisations will be deemed more attractive by investors who are increasingly paying greater attention to environment, social and governance (ESG) criteria in their investment portfolios (Nasralla and Bousso 2019). The inclusion of societal opinion leaders, such as NGOs, universities and international organisations, and the engagement of external stakeholders in CSR dialogues has been commonly practised by multinational corporations, such as Royal Dutch Shell, Volvo and Novo Nordisk (Morsing 2006a).

Dean and Biswas (2001) use the signalling theory to explain how third-party endorsement works. Consumers normally rely on some form of signal sent by the company to guide them in their purchase or their attitudes towards a company. Companies that receive a third-party endorsement are sending positive signals to the customers, as they appear willing to risk their reputation by associating with A company. According to Dean and Biswas (2001), third-party endorsements function well as chunks of information –a form of economies of information – about a product or company. Third-party endorsements also offer the customer an easy and cost-efficient guide about product quality or the overall impression of a company. The various forms of endorsement are discussed below:

Direct and indirect endorsement

When Apple discontinued the use of PVC for its power cords, Greenpeace gave a direct endorsement on its website in the form of a new release and statement about the need for other major PC makers, such as Dell, HP, Lenovo and Acer, to catch up with Apple. Greenpeace further stated that they would keep up the pressure on them to match Apple’s lead. Indirect third-party endorsement involves certification and labels bearing the endorser’s name. The labels provide authenticity to the company’s CSR initiatives that fulfil the certification criteria. The Fair Trade logo, which appears on Starbucks coffee cups, and certification by the Forestry Stewardship Council on Home Depot timber-based products are examples of indirect third party endorsement (Coombs and Holladay 2012).

‘Self-acknowledging’ strategy

Companies that use the ‘self-acknowledging of third-party endorsement’ strategy will openly publish their recognition or ranking by international standard-setting or recognition bodies. In other words, – such companies are telling others how good they are, and they may also seek endorsement by NGOs, activists and scientists (Morsing 2006a). For example, Chevron included in their sustainability report all the awards and achievements garnered in the areas of sustainability, energy conservation, gender and LGBTQ equality and best workplace, all endorsed by independent institutions (Chevron 2018).

Sustainability ranking

Companies also find that their efforts in sustainability can be a great boost to their corporate reputation when it is recognised by the media with some form of ranking. For example, Newsweek magazine ran a Top 10 Green Rankings on the most recognised environmental performance of the world's largest companies, ranked by the largest publicly traded companies in the United States and globally by market capitalisation (Newsweek 2017). The ranking surveyed the company's performance in the areas of social, environmental and governance and also surveyed online social and sustainable reports. In the past, Hewlett-Packard, Dell, Johnson & Johnson, Intel and IBM emerged as the top five Greenest Big Companies. These top five companies also ranked among the top 35 companies with the best reputation by the Reputation Institute. These rankings help a company in attracting customer support (Brønn 2011).

CSR rankings can positively influence stakeholders and also investment decisions (Cordeiro and Tewari 2015). For example, Corporate Knight, a Canadian sustainability-focused finance magazine, issued their Global 100 ranking for global corporations' efforts in carbon-emission reduction, revenues from clean products and sustainability (Corporate Knights 2019). The top-ranking company was a Danish company that developed natural preservation for dairy products like yogurt and milk, natural bacteria for the protection of crops and antibiotics replacement for animals. It was reported that Global 100 companies such as Chr. Hansen Holding performed very well financially due to the ranking (Strauss 2019).

2.11 CSR history

CSR messages which feature the history of company's history in CSR involvement is studied as an independent variable in this research. It relates to RQ1 and RQ2 (see Chapter 1, Section 1.2.1 Research Questions) and also to RO3 (see Chapter 1, Section 1.2.2 Research Objectives). This independent variable is further discussed in Chapter 3, Section 3.1.3 which provides detailed hypotheses development concerning H3.

Another potential way of overcoming CSR communication challenges is a company's CSR history. CSR history refers to a company's earlier CSR efforts towards a group of stakeholders or the community before the launching of a new CSR campaign or the happening of a crisis (Shim and Yang 2016). Vanhamme and Grobben (2009) suggested that companies with a long CSR history have a halo effect, which is more effective in reducing scepticism than companies with a short CSR history. This is because consumers may infer that companies with a short CSR history are self-serving and less altruistically motivated in their CSR and are using their CSR involvement as a "quick fix" to portray a good image (Vanhamme and Grobben 2009, Ham and Kim 2019).

The CSR history represents a reservoir of trust and goodwill the company has earned from stakeholders over the years (Shiu and Yang 2017). A long history of good actions can provide better leverage for the company to defend its legitimacy. Companies with only a recent involvement in CSR initiatives, in contrast, will not be equipped with such goodwill (Ham and Kim 2019). The CSR history is able to produce insurance-like effects on a company's stock and bond prices during negative events. The CSR history acts like an insurance premium a company has paid to avoid loss of market value in such events. Investors sell fewer stocks or bonds of a company that has a long CSR history (Shiu and Yang 2017).

A company's CSR history can also be interpreted as a company's 'CSR longevity'. It represents a company's long-term commitment to CSR, its CSR track record over extended periods. Therefore, it positively influences consumer's perception of its CSR behaviour (Blombäck and Scandelius 2013). The concept of "sustainability" also implies a long-term, forward-looking approach. A long-term engagement in CSR sends a signal to the stakeholders that it is continuously reinventing and improving its products and services to address sustainability requirements and expectations (Haugh and Talwar 2010). A study on how the effect of time (or passage of time) impacts the perceived genuineness of CSR initiatives collected data at 11 and 35 months after a tsunami event to see how committed two companies were, as part of their CSR initiatives, to bring relief to the local communities. The study shows that the longer a company is involved in CSR, the more its reputation is enhanced and profitability of the company improved. At 11 months, the company could only demonstrate an impact of their relief work at an individual level, but at 35 months, the company could better demonstrate benefits for the entire society. Even if the public viewed the company's efforts as more of a 'strategic' intent, its genuineness could be easily defended (Fernando 2010).

2.12 Consumer CSR beliefs and attitudes towards a company

Consumer CSR beliefs and attitudes towards the company are studied as dependent variables in this research. These two dependent variables relate to RQ1, RQ2 and RQ3 (see Chapter 1, Section 1.2.1

Research Questions) and also RO1, RO2, RO3, RO4 and RO5 (see Chapter 1, Section 1.2.2 Research Objectives). They are further discussed in Chapter 3, Section 3.1.1 3.1.2, 3.1.3, 3.1.4, 3.1.5,3.1.6, which provides detailed hypotheses development concerning H1a, H1b, H1c, H2, H3, H4, H5 and H6.

A company's belief systems can be understood as its official purpose and mission statements, which are used by managers to communicate its values to both internal and external stakeholders to maintain its strategic objectives. These belief systems can help the company maintain its strategic coherence and continuity (Simons 1994, Arjaliès and Mundy 2013). CSR belief systems contain explicit statements regarding a company's values informing its CSR mission and objectives, which are communicated to both internal and external stakeholders to obtain their support for long-term sustainability objectives. (Arjaliès and Mundy 2013). Consumers' CSR belief includes the knowledge, impression and overall judgement a consumer holds for a company's CSR (Brown and Dacin 1997). Consumer CSR beliefs can be seen as the manifestation of the views or cognitions of consumers about a company's CSR initiatives. When exposed to a company's communication of CSR initiatives, consumers form general opinions about whether the company is a socially responsible company, is concerned with the general well-being of society, and behaves ethically (Hwang and Kandampully 2015, Wagner, Lutz, and Weitz 2009). A company with strong CSR beliefs sees contributing to environmental causes as pleasant and desirable and is willing to commit resources, time and opportunity to implement CSR activities (Yuen, Thai, and Wong 2018). Consumers will scrutinise a company's CSR beliefs to give an overall assessment of a company's CSR initiatives (Wagner, Lutz, and Weitz 2009). CSR belief can positively influence consumers' acceptance of pro-social loyalty programs (e.g. consumers are willing to spend money on social products to earn points for their loyalty programs) (Hwang and Kandampully 2015) and also become a determinant factor in selecting business partners (Yuen, Thai, and Wong 2018). An increase in consumers' CSR belief towards the company will also lead to an increase in consumer loyalty (Huang and Cheng 2016).

Attitudes towards a company can be understood as consumers' perception of the company's overall product quality, pricing, product assortment (Ford and Smith 1987, Kirmani 1990), and it can also include the feelings and emotional responses such as like or dislike, favourable or unfavourable, positive or negative that the consumers have for the company (Homer 1995). Companies with a good reputation and social performance records will be able to garner consumers' positive attitudes towards the company (Ponzi, Fombrun, and Gardberg 2011, Kim, Kang, and Mattila 2012).

Consumers' perception of the company's CSR beliefs and their attitudes towards a company CSR communication can be influenced by CSR communication (Sen, Bhattacharya, and Korschun 2006, Brown and Dacin 1997). When companies communicate their CSR initiatives, they hope that their communication efforts create favourable CSR beliefs and positive attitudes (Du, Bhattacharya, and Sen 2007, Du, Bhattacharya, and Sen 2010, Wagner, Lutz, and Weitz 2009). Both CSR beliefs and attitudes towards a company will affect consumer behaviour, such as purchase, employment and investment intentions (Lichtenstein, Drumwright, and Braig 2004, Pan and Zinkhan 2006), and support intentions for the company (Abdeen 2016). Consumers' CSR beliefs can have a spill-over effect on consumers' attributional judgement during a product-harm crisis and influence their assessment of whether the company should be held solely accountable (Klein and Dawar 2004).

2.13 Consumer scepticism

Consumer scepticism is studied as a moderating variable for this research. This moderating variable relates to RQ3 (see Chapter 1, Section 1.2.1) and RO4 (see Chapter 1, Section 1.2.2) and will be further discussed in Chapter 3, Section 3.1.5 which provides detailed hypotheses development concerning H5.

In general, scepticism means a person's tendency to doubt, question or distrust a claim (Forehand and Grier 2003, Skarmeas and Leonidou 2013). It is seen as a cognitive response to various contexts and communication contents (Mohr, Eroglu, and Ellen 1998). For example, scepticism towards an advertisement implies a consumer's tendency to disbelieve advertising claims (Obermiller and Spangenberg 1998). Numerous corporate scandals have involved multinational companies, which has made consumers more sceptical of corporations and the messages they communicate (Rim and Kim 2016). There is also a lack of trust in CSR communication (Kim 2019). Consumers, influenced by their perception of corporate motives for CSR, are more sceptical of companies CSR activities than non-governmental organisations' (Webb and Mohr 1998, Vanhamme and Grobben 2009). Corporations' involvement in CSR activities is always seen as a form of 'enlightened self-interest' where CSR is used as an instrument for monetary motives (Snider, Hill, and Martin 2003). Stakeholders tend to perceive corporations' use of CSR as instrumental and informed by utilitarian motives, which are more self-interested than altruistic. Stakeholders also perceive CSR rhetoric as a form of manipulation, window-dressing or spin (Ihlen 2011). Companies have been accused of using CSR communication as a form of 'greenwashing' (Siano et al. 2017). More than 50 per cent of global respondents see companies' stance on social issues as a marketing ploy according to Edelman's 2019 Trust Barometer. Edelman's global brand chair, Amanda Glasgow, also warned about consumers' growing concerns over 'trust-washing'. 'Trust-washing' is when a company tries to impress the public with a lot of talk about their CSR efforts without any real actions (Sims 2020, Edelman 2019, Bradley 2019).

Consumers' increased scepticism towards the genuine motivations behind persuasive communication can inhibit its effectiveness (Vanhamme and Grobben 2009, Campbell and Kirmani 2000, Lafferty and Goldsmith 1999). Scepticism is also seen as a moderating variable influencing CSR messages (Pomering and Johnson 2009) and advertising appeals (Obermiller and Spangenberg 1998). Consumers with a high level of scepticism are less responsive to informational compared to emotional appeals (Obermiller, Spangenberg, and MacLachlan 2005). Rim and Kim (2016) suggest future research on scepticism might focus specifically on stakeholders' perception of CSR in a particular context, given that their perception of and scepticism about CSR appear context-specific. This study will further analyse consumer scepticism under four different CSR message approaches: informational, narrative, ambiguous and invitational.

2.14 Consumer CSR support

Consumer CSR support is studied as a moderating variable for this research. This moderating variable relates to RQ3 (see Chapter 1, Section 1.2.1) and RO4 (see Chapter 1, Section 1.2.2) and will be further discussed in Chapter 3, Section 3.1.4 which provides detailed hypotheses development concerning H4.

Aguilera, Rupp, and Williams (2007) suggest that a company will be pressured by 'insider groups', who are shareholders and employees, and 'outsider groups', who consist mainly of consumers, to engage in CSR activities. Consumers will influence the company through their voice, and one way they can be heard is through the purchasing decisions they make (Waddock, Bodwell, and Graves 2002). For example, some consumers are willing to pay for fair trade products, and they will boycott companies that produce genetically engineered products (Aguilera, Rupp, and Williams 2007). Companies are aware of their actions and consumers' reactions to them and take precautions to appear legitimate (Aguilera, Rupp, and Williams 2007, Creyer 1997, Sen and Bhattacharya 2001). CSR research has shown that consumers are willing to support companies that are involved in CSR initiatives (Luo and Bhattacharya 2006, Maignan and Ferrell 2004).

When buying products or services, consumers may consider the ethical behaviour and environmental performance of a company (Grimmer and Bingham 2013). CSR research has identified a group of consumers who are more concerned than others about a company's ethics, are more likely to pay attention to companies' CSR activities and are more likely to investigate a company's CSR behaviour. In the past, this group was referred to as 'socially conscious consumers' (Webster 1975), 'socially responsible consumers' (Roberts 1995) or 'CSR activists' (Du, Bhattacharya, and Sen 2010, Dawkins 2004). Now they are more commonly known as 'CSR support consumers' (Maignan 2001, Sen and Bhattacharya 2001, Marin and Ruiz 2007, Baskentli et al. 2019) or 'high CSR-support consumers' (Pérez and del Bosque 2015). High CSR-support customers seriously consider a company's CSR activities (Sen and Bhattacharya 2001, Marin and Ruiz 2007, Pérez and del Bosque 2015). 'CSR support' has been found to moderate the CSR information received by consumers and their evaluation of the company as well as their purchase intention regarding the company's products (Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010). Consumers with high CSR support are expected to be more careful and actively process CSR information; therefore, they are more attracted to 'facts' rather than the emotional appeal of narrative messages (Escalas 2007).

Vitell (2003) observes that ethical and social products will appeal to consumers who are sensitive to the ethical dimension in their purchasing. Due to their support for CSR issues and their demand for certain social attributes of a product, this consumer group will only identify with the company's CSR actions that enhance their ethical self-esteem (Bhattacharya and Sen 2004). Taylor (2005) offers the example of how fair-trade products are aimed at consumers who pay attention to developing nations' issues. This consumer group is willing to pay higher prices for products that come from socially responsible companies (Castaldo et al. 2009) and considers a company's CSR profile when deciding which brand to buy (Creyer 1997, Mohr, Webb, and Harris 2001, Ellen, Mohr, and Webb 2000). Consumers with a highly idealistic ethical ideology place more importance on a company's CSR performance (Palihawadana, Oghazi, and Liu 2016). Baskentli et al. (2019) also suggest that consumers' perception of CSR is influenced by whether they are active CSR supporters. Their individual moral and ethical orientation will determine their level of support for CSR and the areas or domain of CSR they are interested in and, thus, influence their perception of a company's CSR practices. Consumers may also be involved in 'buycott' rather than 'boycott' where instead of punishing businesses with unfavourable behaviour by not buying their products, they show their support for businesses with favourable behaviour by buying their products (Neilson 2010, McGregor 2018). This study will further examine how consumers' CSR support influences their perception of a company's CSR practices and whether their CSR support differs depending on the CSR message approach.

2.15 Consumer attributions of CSR motives

Consumer attributions of CSR motives is studied as a mediating variable for this research. This variable relates to RQ3 (see Chapter 1, Section 1.2.1) and RO5 (see Chapter 1, Section 1.2.2) and will be further discussed in Chapter 3, Section and 3.16 which provides detail on hypotheses development concerning H6.

The persuasion knowledge model (PKM) explains how the coping mechanism of an audience can be triggered when exposed to persuasive messages (Vanhamme and Grobben 2009, Friestad and Wright 1994). Attribution theory, on the other hand, posits that customers are interested to know (or give attribution to) the motives behind a company's persuasive messages (Becker-Olsen, Cudmore, and Hill 2006, Jones and Davis 1965, Calder and Burnkrant 1977). Both PKM and attribution theory provide a basis for understanding how consumer perceptions of a company's CSR efforts are affected by their attribution of the motives behind the CSR efforts (Ham and Kim 2020, Groza, Pronschinske, and Walker 2011).

It was found that 'other-serving' companies are likely to attract positive evaluations from stakeholders compared with 'self-serving' companies (Forehand and Grier 2003, Lichtenstein, Drumwright, and Braig 2004). However, other research found that customer attribution of motives behind CSR communication is not a simple bipolar judgment of either self-serving (egoistic) or other-serving (altruistic). Other types of attributions may also contribute to positive evaluations (Ellen, Webb, and Mohr 2006, Fein 1996). Maignan and Ralston (2002) suggest that other attributions can be *value-driven*, *strategy-driven* and *stakeholder-driven*. Value-driven motives refer to a company's intention to get involved in CSR practices purely because of their moral, ethical, societal-based ideals and standards (Ellen, Mohr, and Webb 2000, Skarmeas and Leonidou 2013). *Strategy-driven* means a company's intention or motive for doing CSR is based on business survival considerations (Skarmeas and Leonidou 2013). Although *strategy-driven* attributions are accepted as self-centred, they are not perceived negatively, as it is widely accepted that to operate a successful business, the company does have to attend to customers as well as profits (Whettan and Mackay 2002). *Stakeholder-driven* means a company is involved in CSR because they care about stakeholders' demands and expectations and want to fulfil them as best as they can (Skarmeas and Leonidou 2013). However, if a company's response to stakeholder demands is not genuine (e.g., involve in greenwashing), proactive (rather than reactive) and consistent with its corporate values, consumers may negatively evaluate their CSR efforts (Swanson 1995).

Consumer attributions may mediate the relationship between a company's CSR initiatives and consumer purchase behaviour and perceptions of CSR communication. Consumers respond more positively to a company's CSR initiatives when they attribute the motives to be *value*-and *strategy-driven* rather than *stakeholder- and egoistically-driven* (Ellen, Webb, and Mohr 2006, Groza, Pronschinske, and Walker 2011, Skarmeas and Leonidou 2013). Shim and Yang (2016) make a very similar observation; they report that corporate reputation is mediated by consumer attributions on the company's CSR intention – whether it is genuine or hypocritical – and that will influence their attitudes towards the company in a crisis situation. Shim and Yang (2016) suggest, in terms of managerial implication of their study, that communication practitioners may need to be aware of stakeholders' sentiments, feedback and attribution to CSR before the implementation of CSR communication campaigns.

So far, CSR research has focused mostly on consumers' attribution to informational messages. This research will expand from previous studies to include narrative, invitational and ambiguous message approaches to see how they may affect customer attributions. It is believed that narrative, invitational and ambiguous message approaches can lead to more value-driven and strategy-driven attributions. The narrative approach can lead to emotional appeal and identification with characters; the invitational approach provides more opportunities for customers to interact and have a dialogue with the company; and the ambiguous approach allows customers to have a more open interpretation of a company's CSR intention. These approaches help consumers to identify with the company and acknowledge the company's contributions to CSR. The message approaches will be discussed in Sections 2.8 to 2.13.

2.16 Chapter summary

In this chapter, the literature on CSR and CSR communication concepts relevant to this experimental study have been reviewed. It started with a review of the concepts of CSR, followed by a brief account of the historical development of the concepts and a detailed explanation of CSR communication. It also discussed how CSR consumer scepticism and CSR paradox and dilemma might impact CSR communication. Other concepts related to the study of CSR and this experimental study, such as the attribution of CSR motivation and consumer CSR support, were also covered in this chapter. This study aims to find out how four main approaches to CSR messages, namely the informational, narrative, ambiguous and invitational approach, as well as other crucial CSR information such as third-party endorsement and CSR history, can positively influence the consumers' attitude towards the company and their CSR belief. The four main message approaches and the related concepts mentioned above have been explained in detail in this chapter.

Chapter 3: Hypotheses Development

3.0 Chapter overview

The aim of this study is to investigate how four different CSR message approaches, namely informational, narrative, ambiguous and invitational, may lead to favourable CSR beliefs and attitudes towards a company. The chapter explains various concepts and theories underpinning CSR and CSR communication research that led to the development of the research objectives and hypotheses for this study. The hypotheses developed focus on investigating how the four different CSR message approaches, together with third-party endorsement and CSR history, may lead to more positive consumer CSR perceptions and attitudes towards company. In addition, the hypotheses also relate to the potential moderating effects of consumer CSR support and scepticism, and the mediating effect of consumer attributions of the motivation behind CSR initiatives.

3.1 Hypotheses development

CSR communication refers to all forms of communication designed and distributed by a company in relation to its CSR efforts (Morsing 2006b). Without active and successful communication about its CSR endeavours, stakeholders will not be aware of the company's CSR activities, and as a result of this, companies will not be able to enjoy any reputational or financial benefits which may result from CSR initiatives (Kim and Ferguson 2018). Companies face increasingly strong expectations and demands from stakeholders not only about their CSR involvement, but also the CSR information communicated to them (Kim 2019, Pomering and Dolnicar 2009, Dawkins 2004). Based on expectation-confirmation theory (Oliver 1980), positive consumer satisfaction and support for the company can only be achieved when their expectations are met, therefore effective CSR communication will need to address and meet stakeholder expectations (Kim 2019).

The Persuasion Knowledge Model (PKM) suggests that consumers will always try to evaluate and attribute goals and intentions behind a company's official communication such as advertisements, and as such they will develop knowledge to cope with persuasion attempts (Friestad and Wright 1994, Groza, Pronschinske, and Walker 2011). Attribution theory posits that people constantly attribute causes to events and these cognitive perceptions will lead to certain attitudes and behaviours (Skarmeas and Leonidou 2013, Heider 1944a, Ginder, Kwon, and Byun 2019). Consumers attribute motives to a company's actions and this affects their response to the company (Skarmeas and

Leonidou 2013, Campbell and Kirmani 2000). There are two main types of motives consumers usually assign to companies: self-serving and other-serving. With self-serving motives, customers see a company's actions as motivated by its self-interest in order to benefit the organisation, whereas for other-serving motives, a company's actions are seen to be motivated by the public interest with the aim of benefitting particular stakeholders or society in general (Forehand and Grier 2003). Ellen, Webb, and Mohr (2006) suggested CSR motives can be mixed and complex, thus conceptualising a more nuanced categorisation, namely egoistically-driven, values-driven, strategically-driven and stakeholder-driven motives, to better reflect the range of potential CSR motives (Hur, Kim, and Woo 2014, Skarmeas and Leonidou 2013). This motivational classification was discussed in Chapter 2, Section 2.6 and will be explored further in Section 3.1.6 below.

When stakeholders perceive a company's CSR efforts as self-interested rather than public-spirited, scepticism is the likely result (Bae and Cameron 2006). Scepticism generally implies doubt about the truth of something (Skarmeas, Leonidou, and Saridakis 2014). Stakeholder scepticism can lead to a company's CSR activities becoming counter-productive (Shim and Yang 2016) and, ultimately, negative attitudinal and behavioural responses towards the company (Bae and Cameron 2006). Scepticism is closely associated with corporate hypocrisy – where stakeholders perceive that there are inconsistencies between a company's claims and its actions (Shim and Yang 2016, Christensen, Morsing, and Thyssen 2020, Wagner, Lutz, and Weitz 2009). Effective communication may improve corporate reputation while lowering consumer scepticism (Kim and Ferguson 2018, Du, Bhattacharya, and Sen 2010, Morsing 2006b, Morsing, Schultz, and Nielsen 2008) and perceptions of corporate hypocrisy (Yoon, Gurhan-Canli, and Schwarz 2006, Shiu and Yang 2017).

Companies are interested in retaining the loyalty of customers and other stakeholders who are supportive of their CSR efforts. Companies also try to identify customers who pay attention to the ethical and CSR behaviours of a company (Pérez and del Bosque 2015). Customers who strongly support CSR programs/ initiatives will only preference a company in their purchasing decisions if they are confident about the genuineness of its CSR activities (Ramasamy and Yeung 2008). Customers' level of support for CSR (whether high or low) has been found to moderate the relationship between CSR information and evaluations of the company (Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010), and is also closely linked to purchase intentions and consumer CSR beliefs (Abdeen, Rajah, and Gaur Sanjaya 2016).

Consumer CSR beliefs refers to the knowledge, impressions and overall judgement a consumer forms about a company's CSR activities/programs/commitments (Brown and Dacin 1997). It has been found to positively influence consumers' acceptance of a company's products (Hwang and

Kandampully 2015) and their purchasing behaviour more generally (Abdeen, Rajah, and Gaur Sanjaya 2016). Attitudes towards the company can be understood as value judgements developed about a company. The construct has both a cognitive component comprising opinions and beliefs, as well as an affective component which consists of emotions and feelings. However, it can be analysed holistically in order to determine the overall attitudes held by an individual for a company – whether positive or negative (Rodrigo and Arenas 2008, Wagner, Lutz, and Weitz 2009).

Kim and Ferguson (2018) and Kim (2019) suggested that CSR message strategies such as adopting a factual tone, openness, third-party endorsement and overt CSR histories are able to lower consumer scepticism and help meet stakeholder expectations. Wagner, Lutz, and Weitz (2009) reported that CSR information and communication strategies will influence consumers' CSR beliefs and attitudes towards the company. As discussed in Chapter 2, informational, narrative, ambiguous and invitational CSR message approaches can potentially influence consumer CSR perceptions.

Therefore, the major aim of this study is to investigate which CSR message approaches, namely informational, narrative, ambiguous and invitational, and CSR information strategies such as third-party endorsement and overt CSR histories, will positively influence consumer CSR beliefs and attitudes towards the company; to study whether consumer CSR support and scepticism will have a moderating effect; and to determine the mediating effects of attributions about CSR motivation.

Thus, the research objectives of this study are as follows:

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO2. To evaluate whether a CSR message which contains a third-party endorsement is more effective than the one without such an endorsement in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO3. To determine whether a CSR message which contains overt CSR history is more effective than one without apparent CSR history in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO4. To investigate whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer CSR support and scepticism.

RO5. To determine whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be mediated by consumer attributions regarding company CSR motivation, such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven motives.

3.1.1 CSR message approaches, CSR beliefs and attitude towards the company

Consumer CSR beliefs are consumers' general opinions about a company's CSR practices such as whether the company is socially responsible, whether it is concerned with the general well-being of society and is willing to behave ethically (Hwang and Kandampully 2015, Wagner, Lutz, and Weitz 2009). Consumer CSR beliefs can be influenced by a company's CSR communication (Sen, Bhattacharya, and Korschun 2006, Brown and Dacin 1997).

Effective CSR message approaches are able to meet stakeholder expectations, reduce scepticism (Kim 2019, Kim and Ferguson 2018) and lead to positive CSR beliefs and attitudes towards the company (Wagner, Lutz, and Weitz 2009). Both CSR beliefs and attitudes toward a company are able to affect consumer behaviours such as purchase, employment and investment intentions (Lichtenstein, Drumwright, and Braig 2004, Pan and Zinkhan 2006). Companies' CSR communication aims to produce favourable CSR beliefs and positive attitudes toward the company (Du, Bhattacharya, and Sen 2007, Du, Bhattacharya, and Sen 2010, Wagner, Lutz, and Weitz 2009).

Informational messages, in which basic and factual CSR information is communicated to stakeholders, has been found to engender positive perceptions of a company (Kim 2019). Fact-based CSR messages typically focus on the communication of measurable CSR capabilities (Leppelt, Foerstl, and Hartmann 2013). Such messages may take the form of a list, with key statements presented through bullet points (Mattila 2002). There are on-going research on both informative CSR and various persuasive message approaches in gauging which is the more influential and affective one than the other, but without reaching a conclusive stance (Elving et al. 2015, Podnar 2008). Stakeholders who are concerned about CSR initiatives tend to pay relatively more attention to these purported objective facts, but narrative-based CSR messages are effective in introducing the company's CSR efforts to regular, lower CSR-focused audience (Dhanesh and Nekmat 2018). The factualness of CSR message has a positive influence on the credibility of the message and also on a company's reputation if compared to persuasive type CSR advertising, however, this may depend on the kind of CSR messages, for example, for preventing harm and environmental issues, factual CSR messages are more suitable, but no for benefit promotion and employee related. (Berens and van Rekom 2008, Semin et al. 2005, Andreu, Casado-Díaz, and Mattila 2015). Also, as previously discussed in chapter 2, other message approaches such as the narrative (Du and Vieira 2012, Coombs

2017, 2019, Fisher 1984), ambiguous (Scandelius and Cohen 2016) and invitational (Yang, Kang, and Johnson 2010, Yang, Kang, and Cha 2015) have been found to be potentially even more effective than the plain informational message approach.

Factual or thematic messages, normally filled with numbers, statistics and diagrams (Dhanesh and Nekmat 2018) are considered dry and less appealing compared to story-based messages which appear more personalised and better able to elicit affective responses (Gross and D'ambrosio 2004, Gross 2008). In general, story-based CSR messages which appeal to emotions and feelings engender relatively more positive stakeholder perceptions toward the company (Du and Vieira 2012). The use of narrative or storytelling can help to increase the persuasiveness of a CSR message (Fisher 1987, Kim and Ferguson 2018) and is powerful tool in inducing belief and attitude change (Fisher 1984). In a study of CSR communication by six big oil companies in the United States, the use of narration was found to positively engage stakeholders leading them to perceive the company more favourably (Du and Vieira 2012).

In contrast to clarity, facts and apparent objectivity as preferred characteristics of communication (Guthey and Morsing 2014, Berens and van Rekom 2008, Schmeltz 2012), strategic ambiguity is sometimes used by managers to gain support for their ideas from different stakeholder groups. Rather than limiting the message to clear and narrowly defined meanings and interpretations, an intentionally ambiguous and imprecise rhetoric is used in order to give different participants in the communication the freedom and comfort to interpret the message in different ways, potentially increasing their willingness to join and sustain an ongoing dialogue (Christensen, Morsing, and Cheney 2008). Ambiguous communication can sometimes be more effective and powerful than communication which is more immediately and obviously informative (Wagner, Lutz, and Weitz 2009, Kline, Simunich, and Weber 2009).

Being open and transparent in communication and maintaining a constant dialogue facilitates the exchange of ideas and opinions with stakeholders and may lead to positive communication outcomes, eventually winning stakeholder trust and reducing scepticism (Kim 2019, Yang, Kang, and Johnson 2010, Kent and Taylor 1998). Dialogic communication aims to merge one's interests with the other's in building a long-term relationship (Taylor, Kent, and White 2001). Based on the principles of dialogic communication, the invitational communication approach focuses on creating relationships that are rooted in equality, recognising the uniqueness of the other and respecting different ways of life (Foss and Griffin 1995). Dialogue is seen as an important element in CSR communication (Illia et al. 2017). A dialogic communication which involve and engage stakeholders increases trust, results in better CSR policies and decisions and can help reinforce the legitimacy of the company's operations (Morsing and Schultz 2006).

Thus, the following hypotheses are proposed.

H1a: CSR messages communicated via a narrative approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1b: CSR messages communicated via invitational rhetoric will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1c: CSR messages communicated via an ambiguous approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

The above hypotheses aim to address RQ1 and RQ 2 of Section 1.2.1 (Research Questions) and RO1 of Section 1.2.2 in Chapter 1.

RQ1, RQ 2 and RO1 are mainly concerned with the benefits of CSR communication and how it can positively influence consumer perceptions of a company's CSR efforts. The aims of the study are to find out what CSR message approaches are the most effective in leading to positive consumer perceptions of the company's CSR efforts. Hypotheses H1a, H1b and H1c stated above are focused on investigating whether narrative, ambiguous and invitational message are more effective than plain informational (factually-toned) CSR messages in leading to positive CSR beliefs and attitudes towards the company.

3.1.2 Third-party endorsement

Stakeholders are often concerned with the source of information in CSR communication. Source refers to an individual, an institution or an organisation who is communicating the CSR information. If a company heavily promotes CSR through paid advertisements, stakeholders may perceive the information as self-serving (Coombs and Holladay 2012). On the other hand, CSR information endorsed by independent, third-party bodies or NGOs is perceived as having higher credibility (Pollach 2005). This is because stakeholders will perceive these independent entities to be relatively neutral and more interested in the social good in comparison with the companies behind the CSR activities (Coombs and Holladay 2012). Companies may be advised to let stakeholders know about the existence of third-party endorsements, such as partnerships with non-profit organisations or NGOs or certifications issued by third parties (Kim and Ferguson 2014).

Hence, it is hypothesised that:

H2: Third-party endorsed CSR messages will lead to more favourable consumer CSR beliefs and positive attitudes toward the company compared to no third-party endorsement CSR messages.

The above hypothesis H2 is related to RQ1 and RQ2 of Section 1.2.1 (Research Questions) and RO2 of Section 1.2.2 in Chapter 1.

RQ1, RQ2 and RO2 concern how CSR communication can positively influence consumer perceptions of a company's CSR efforts. One of the aims of the study is to find out whether third-party endorsed messages are effective in leading to positive consumer perceptions of the company's CSR efforts. Hypothesis H2 proposes that third-party endorsed CSR messages are more effective than non-third party endorsed in leading to favourable consumer CSR beliefs and attitudes towards the company.

3.1.3 CSR history

Vanhamme and Grobben (2009) found that CSR information is more effective for companies with a long a CSR history than for those with a short CSR history. They reported that a long history of good actions can provide better leverage for the company to defend its legitimacy. Companies with only recent involvement in CSR initiatives, in contrast, will not be blessed with such goodwill. Hence, CSR communication practitioners are advised to adopt a long-term, continuous communication approach, rather than short-term, reactionary tactics. This may provide opportunities for companies to continually reinforce their commitment and sincerity in the eyes of stakeholders and help avoid accusations of corporate hypocrisy (Christensen, Morsing, and Thyssen 2020). A long-term CSR approach should highlight the company's past track record and background history, hence signalling stability, longevity and likely continuance of the company into the future (Blombäck and Scandelius 2013). A company's history (if perceived as positive) can be effective in eliminating scepticism and enhancing perceptions of trustworthiness with stakeholders (Blombäck and Brunninge 2009).

This research will study whether highlighting information about the company's CSR history will bring about more positive CSR beliefs and attitudes. Thus, the following hypothesis:

H3: A CSR message that contains the company's CSR history will lead to more favourable consumer CSR beliefs and positive attitudes towards the company compared to a CSR message without CSR history.

Hypothesis H3 above addresses RQ1 and RQ2 of Section 1.2.1 (Research Questions) and RO3 of Section 1.2.2 in Chapter 1. RQ1, RQ2 and RO3 focus on how CSR communication can positively influence consumer perceptions of a company's CSR efforts and whether CSR messages which feature the company's CSR history are effective in doing so. Hypothesis H3 proposes that CSR messages where CSR history is apparent are more effective than those CSR messages where CSR history is not apparent in leading to favourable consumer CSR beliefs and attitudes towards the company.

3.1.4 Moderating effect of consumer CSR support

A moderating variable can impact the strength and, at times, direction of the relationship between an independent (predictor) and a dependent (outcome) variable (Baron and Kenny 1986). In statistical terms, it is also sometimes referred to as interaction effect (Pallant 2011, Field 2013).

When buying products or services, some consumers may take into account ethical or unethical activities by businesses (Creyer 1997). This group of consumers is more concerned than others about whether a company is behaving ethically and responsibly. They are more likely to pay attention to companies' CSR activities. Scholars have identified this group with various names such as 'CSR activists' (Du, Bhattacharya, and Sen 2010, Dawkins 2004), 'socially conscious consumers' (Webster 1975), 'socially responsible consumers' (Roberts 1995) or 'high CSR support consumers' (Maignan 2001, Sen and Bhattacharya 2001, Marin and Ruiz 2007). High CSR support customers take more serious account of CSR activities undertaken by companies (Sen and Bhattacharya 2001, Marin and Ruiz 2007). CSR support has been found to moderate the relationship between CSR information and customers' company evaluations and purchase intentions (Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010). Consumers with a high level of CSR support are expected to be more careful and actively process CSR information, therefore they are more attracted to facts rather than the emotional appeal of narrative messages (Escalas 2007, Dhanesh and Nekmat 2018, Berens and van Rekom 2008). They are likely to find ambiguous messages, which lack specific information, unappealing. Therefore, narrative and ambiguous message approaches which do not focus on basic facts may not be welcomed by high CSR support consumers. Conversely, high CSR support customers are expected to pay more attention to third-party endorsement and CSR history and will have more favourable attitudes toward the company if these elements are present and apparent in the CSR messages.

H4: The relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer support for CSR; high CSR support consumers *will be more positively influenced by CSR history and third-party endorsement than low CSR support consumers but relatively less positively influenced by narrative and ambiguous message approaches.*

The above hypothesis H4 is related to RQ3 of Section 1.2.1 (Research Questions) and RO4 of Section 1.2.2 in Chapter 1.

As stated in RQ3 and RO4, this study aims to examine one of the potential moderating variables, consumer CSR support, which is hypothesised to be impacting the relationship between CSR message approach (independent variables) and consumer CSR beliefs and attitudes towards the company (dependent variables). Hypothesis H4 focuses on determining whether consumers with high CSR support will be disproportionately influenced by third-party endorsed CSR messages and messages where CSR history is featured prominently; however, the same high CSR support consumers will be less influenced by narrative and ambiguous message approaches.

3.1.5 Moderating effect of consumer scepticism

In general, scepticism refers to a tendency of a person to doubt, question or distrust a claim (Forehand and Grier 2003, Skarmeas and Leonidou 2013). This is considered a cognitive response to various contexts and messages (Mohr, Eroglu, and Ellen 1998). For example, scepticism towards an advertisement implies a consumer’s tendency to disbelieve advertising claims (Obermiller and Spangenberg 1998). Consumers are more sceptical about the CSR activities of for-profit companies than non-governmental organisations, due to their perceptions of companies’ motivations for CSR activities (Webb and Mohr 1998, Vanhamme and Grobben 2009). Consumer scepticism towards the perceived motivations behind persuasive communication can inhibit its effectiveness (Vanhamme and Grobben 2009, Campbell and Kirmani 2000, Lafferty and Goldsmith 1999). Scepticism can be seen as a moderating variable influencing the impact of CSR messages (Pomering and Johnson 2009) by influencing responses towards various appeals (Obermiller and Spangenberg 1998). In terms of advertising, consumers with high scepticism have been found to be less responsive to informational appeals compared to emotional appeals (Obermiller, Spangenberg, and MacLachlan 2005). However, in CSR communication, factual and informational messages have been found to elicit more positive responses in highly sceptical consumers (Kim 2019). Therefore, this research hypothesises that consumers with high levels of scepticism will respond relatively more negatively to narrative, ambiguous and invitational message approaches than an informational message approach. Thus, the following hypothesis:

H5: The relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer scepticism; highly sceptical consumers will be *relatively more positively influenced by CSR history and third-party endorsement than less sceptical consumers but relatively less positively influenced by narrative, invitational and ambiguous message approaches.*

The above hypothesis is related to RQ3 of Section 1.2.1 (Research Questions) and RO4 of Section 1.2.2 in Chapter 1.

Consumer scepticism is hypothesised to moderate the relationship between CSR message approaches (independent variables) and consumer CSR beliefs and attitudes towards the company (dependent variables). Hypothesis H5 aims to investigate whether highly sceptical consumers will be disproportionately influenced by third-party endorsed CSR messages and messages where CSR history is featured prominently; however, the same highly sceptical consumers will be less influenced by narrative, invitational and ambiguous message approaches.

3.1.6 Mediating effect of attributions about CSR motivations

A mediation effect is said to occur if the relationship of a predictor variable with a criterion variable is indirect and dependent on a mediating variable, i.e. the independent (predictor) variable first causes changes in the mediating variable and, in turn, the mediating variable causes further changes in the dependent (criterion) variable (Hayes 2017).

Consumer attributions about company motivation have been found to influence perceptions of CSR communication (Vanhamme and Grobben 2009, Friestad and Wright 1994, Becker-Olsen, Cudmore, and Hill 2006). Companies with perceived other-serving motives are likely to attract positive evaluations from stakeholders, compared to companies with motivations perceived as self-serving (Forehand and Grier 2003, Lichtenstein, Drumwright, and Braig 2004). Self-serving or egoistically-driven motives may be inferred if a company is seen as exploiting - rather than advocating for - a cause (Kim et al. 2020). In contrast, other-serving motives may be ascribed to a company's participation in CSR efforts if the company is seen as genuine in its overall concern for the social good (Ogunfowora, Stackhouse, and Oh 2018). However, attributions about the motives behind CSR communication are not limited to a simple bi-polar judgment of either self-serving (egoistic) or other-serving (altruistic) motives (Ellen, Webb, and Mohr 2006, Fein 1996). As discussed previously, motives may be categorised as v*alues-driven*, *strategically-driven* and *stakeholder-driven* (Maignan and Ralston 2002, Skarmeas and Leonidou 2013). In this context, values-driven refers to a company's intentions in being involved in CSR practices as based on moral and ethical ideals and standards (Ellen, Mohr, and Webb 2000, Skarmeas and Leonidou 2013). *Strategically-driven* motives pertain to CSR involvement for reasons of business success or survival (Skarmeas and Leonidou 2013).

Although *strategically-driven* attributions are viewed as self-centred, they are not necessarily perceived negatively by stakeholders. This is because stakeholders believe that to have a financially viable business, a company needs to have some form of effective business strategy in order to serve its customers well and earn legitimate profits (Whettan and Mackay 2002). A stakeholder-driven motive implies the reason behind the company's CSR involvement is because they care about stakeholder demands and expectations, and strive to fulfil them as best as they can (Skarmeas and Leonidou 2013). However, if a company focuses primarily on satisfying stakeholders (in the sense of reactively responding to pressures from them) rather than consistently acting on the basis of corporate values, consumers may evaluate their CSR efforts negatively (Swanson 1995).

Consumer attributions may mediate the relationship between the company's CSR initiatives and consumer purchasing behaviour and perceptions of CSR communication. Consumers respond more positively to a company's CSR initiatives when they attribute the motives to be *values-* and *strategically-driven* rather than *stakeholder- and egoistically-driven* (Ellen, Webb, and Mohr 2006, Groza, Pronschinske, and Walker 2011, Skarmeas and Leonidou 2013). To date, research on *values-driven, strategically-driven, stakeholder-driven* and *egoistically-driven* motives has been conducted in the context of informational messages. This study will extend the research on the above attributions about CSR motivation to the narrative, ambiguous and invitational message approaches. It is expected that narrative, ambiguous and invitational message approaches may lead to more values and strategically-driven, rather than egoistically and stakeholder-driven attributions. This is because narrative approaches have the advantage of emotional appeal and allow identification with the characters in the story; invitational approaches provide more opportunities for customers to interact and have a dialogue with the company; and ambiguous approaches allow customers to have multiple and open interpretations of a company's CSR messages. Hence, these approaches may make it easier for consumers to identify with the company and interpret the company's contributions to CSR in terms of values and stakeholder engagement.

H6: Consumer attributions of company CSR motives such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven mediate the relationship between CSR message approach and consumer CSR beliefs and attitude toward the company. Different CSR message approaches will lead to the attribution of different CSR motives which, in turn, will impact CSR beliefs and attitude towards the company.

The above hypothesis is related to RQ3 of Section 1.2.1 (Research Questions) and RO5 of Section 1.2.2 in Chapter 1.

Consumer attributions of company CSR motives are hypothesised to mediate the relationship between CSR message approaches (independent variables) and consumer CSR beliefs and attitudes towards the company (dependent variables). This study aims to investigate how CSR message approaches (i.e., informational, narrative, ambiguous and invitational) will lead to attributions of different CSR motives (i.e., values-driven, egoistically-driven, strategically-driven and stakeholder-driven) and subsequently result in either favourable or unfavourable CSR beliefs and attitudes towards the company.

3.2 Chapter summary

This chapter sought to elaborate on the hypothesis development for this study based on a literature review performed on various concepts and theories underpinning CSR and CSR communication. The main objective of this research is to investigate the differences between four alternative CSR message approaches, as well the impact of third-party endorsement and overt CSR history, in leading to favourable CSR beliefs and attitudes towards the company. The study also investigates the moderating effects of consumer support for CSR and consumer scepticism, as well as the mediating effects of consumer attributions about CSR motivations. This chapter covered in detail all the hypotheses developed in order to answer this study's research questions.

Chapter 4: Research Methodology

4.0 Chapter overview

This chapter provides details on the research methodological background, research methods and research design for this study. It starts by explaining the quantitative methodology under the positivist paradigm where experimental research was conducted to establish causal relationships between the dependent variables and independent variables. This will be followed by a discussion on the use of online surveys and established measurement scales for the data collection, the sampling frame involved, and the rationale behind the text and visual design for the experimental stimuli, namely the four different CSR message approaches – informational, narrative, ambiguous and invitational. The methods of quantitative data analysis to be applied, such as factor analysis, scale reliability tests (Cronbach's alpha), MANOVA analysis and multiple regression analysis, as well as tests for moderation and mediation effects, will also be discussed.

4.1 Positivist research

Through the centuries western philosophers and scientists have come to see all human enquiry and the formation of knowledge as being governed by two main concerns: the ontological and epistemological. Ontology deals with philosophical questions of being and reality (Saunders, Lewis, and Thornhill 2015), such as what is real (Dieronitou 2014), what is the nature of reality (Raadschelders 2011), what exists (Scotland 2012) and does objective reality exist (Marsh and Furlong 2002). Epistemology, on the other hand, is concerned with the possibilities, nature, sources and limitations of knowledge (Scotland 2012, Marsh and Furlong 2002). It is about the systems of knowledge and methods of knowing involved in investigating reality (Babbie 2015). Epistemological assumptions underpin the research methodology, procedures and methods that can be used to acquire desired knowledge (Babbie 2015, Raadschelders 2011).

Drawing from epistemological considerations, researchers are likely to function under one of two distinctive or competing worldviews: objective (positivist view) or subjective (interpretivist view) (Saunders, Lewis, and Thornhill 2015, Breen and Darlaston-Jones 2010). Positivists maintain that knowledge is objective and they believe in the existence of a single reality that can be measured by using quantitative (numerical and statistical) methods; while interpretivists content that reality is inherently subjective and based on personal experience (Irshaidat 2019). Hence, interpretivists are generally more interested in descriptive data that capture the meanings, experiences, observations and interpretations of the participants involved in a study (Hiller 2016). Scholars and philosophers have long argued about the superiority of one method over another, however, both worldviews are important and have contributed to the research methods (in the form of qualitative and quantitative approaches) with which humans acquire knowledge and understand the world.

The interpretivist school of thought recognises the existence of multiple truths (Babbie 2010). Therefore, based on such worldviews, methods employed by interpretivists include phenomenology, hermeneutics and ethnography (O'Reilly 2009). Qualitative data are generally collected through interviews, observation, focus groups, open-ended questionnaires and role-playing scenarios (Scotland 2012).

The positivist assumes knowledge is objective and tangible, providing the foundation of natural science, the scientific method and so-called scientific paradigms. Positivism assumes that there is an objective reality ‘out there’ which can be observed, measured, predicted and studied, and that is separate from personal (subjective) experience. The scientific paradigm founded on positivism rose to prominence during the Age of Enlightenment (Walle 2014). The scientific method is often characterised as the logico-empirical research method (Stanford Encyclopedia of Philosophy 2017) which typically deals with quantitative data leading to logical analyses, measurable results and findings (Babbie 2015). The positivist paradigm gained wide acceptance in the field of social science from the early 1900s (Walle 2014) and its influence continues to the present day. Contemporary social scientists are often employed by policy makers to investigate social and economic issues such as unemployment, health, marriage and divorces, suicides and deaths and they include statistical and numerical data in their analysis and discussion. The long tradition of the use of statistics and numerical data by the social scientific community has projected an ‘authoritative’ voice that allows their findings to be perceived as reliable, rigorous and objective. This has appealed to many social scientists and encouraged adherence to quantitative methodologies (Hasan 2016, Benton and Craib 2010). The business studies field has typically followed in this tradition (Walle 2014).

As outlined above, while interpretivists use predominantly qualitative research methods, positivists are more inclined to quantitative approaches. Research in communication and marketing has long been benefited by both quantitative and qualitative methods (DeCoster and Lichtenstein 2007, Hansen and Machin 2018, Riege 2003, Crick 2020). As this research aims to study the causal (cause and effect) relationship between different CSR message approaches and consumer positive perceptions of CSR, therefore experimental studies will be the appropriate research method to be used (Sekaran and Bougie 2016). Experiments are considered quantitative research methods predominantly engaged by positivists (Crick 2020).

Through a positivist lens, researchers seek to perform impartial and objective research hoping to eventually discover objective knowledge about reality (Scotland 2012). For quantitative scholars, objectivity can be achieved through the minimisation of error and bias observation and statistical measurement (Smith 2019). They believe that through the use of appropriate research designs, control groups and randomisation, extraneous factors such as moods and belief systems (Walker 2009), which may produce confounding effects on responses, can be reasonably managed and will not impact the findings (Hair et al. 2008).

Interpretivist methods, which focus on qualitative data such as words, descriptions and observations, are often used in exploratory research prior to the collection of quantitative data and in mixed-method studies. Quantitative methods, which primarily focus on numerical data, are typically used in causal research (Zikmund, D'Alessandro, and Winzar 2016). Often, causal research studies begin with exploratory research utilising qualitative data to develop survey scales, subsequently progressing to the use of quantitative data obtained from surveys to further examine the variables that might form a causal relationship. Qualitative data may be used to generate hypotheses that can be tested though quantitative methods and statistical analyses in order to investigate causal relationships (Mooi and Sarstedt 2011). For the purposes of this research, well-developed theories and measurement scales in CSR, communication and consumer research already exist providing the foundations for an investigation of the causal relationships of interest. As is usual in a causal study of this nature, quantitative data will be collected for the statistical analyses. Different CSR message approaches (i.e. the independent variable) will be exposed to randomised groups of participants, and their CSR beliefs and attitudes towards the company (i.e. the dependent variables) will be measured numerically to establish causal relationships though quantitative analyses. Currently, there are as yet only a limited number of causal studies investigating CSR message approaches and their influence on consumer perceptions. This study intends to contribute further insights to this area of CSR communication.

4.2 The background of CSR communication research

Scholars have distinguished between the study of CSR and the study of CSR communication (Ihlen, Bartlett, and May 2011, Golob et al. 2017). While the literature on CSR can be traced back to the 1930s (Agudelo, Jóhannsdóttir, and Davídsdóttir 2019) and a unified definition of CSR, i.e. the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time, dates from 1979 (Carroll 1979), it was only in 2002 that an effort was first made to specifically focus on CSR communication (Maignan and Ralston (2002). By 2006, CSR communication had emerged as a topic in journals of public relations, organisational communication, marketing communication and reputation management (Ihlen, Bartlett, and May 2011). The more specific investigation on the communication aspect of CSR, which has drawn attention from academics and practitioners, was said to have started round the beginning of 2011 (Golob et al. 2017). The publication of 'The Handbook of Communication and Corporate Social Responsibility' by Ihlen, Bartlett, and May (2011) marked an important milestone in CSR communication research where researchers from multiple disciplines contributed on the singular topic of CSR communication. In the same year, an international CSR communication conference was held by four European universities where researchers gathered to share their views on the future of CSR communication research (Golob et al. 2017). It has since been held bi-annually and the next one is scheduled in 2022 (CSR-Com.Org 2021).

Golob et al. (2017) observe that CSR communication researchers have attempted to classify CSR research under different fields such as corporate communication, public relations, marketing communication, organisational communication (Ihlen, Bartlett, and May 2011, Nielsen and Thomsen 2012). Some have also classified CSR communication research based on the target audience, i.e., external and internal stakeholders, based on the communication purposes informative versus persuasion (Golob et al. 2017, Podnar 2008), sensemaking (the organisation tries to understand how others think of it) versus sensegiving (influencing how other parties understand the organisation) (Weick 1995, Morsing and Schultz 2006) or focus on the specific area or themes such as disclosure, transparency, accountability reputation, identity and images (Nielsen and Andersen 2018). The rise in the amount of communication research on voluntary and mandatory social and CSR reporting has also paved the way for CSR communication research in this field and this was mainly contributed by journals from accounting fields such as Accounting, Auditing and Accountability Journal, Journal of Accounting and Public Policy and Journal of management accounting research (Huang and Watson 2015). These research focus on quantity and quality of CSR information disclosed on annual report and also non-financial reports, the institutionalisation of reporting and the reporting standards and the issues surrounding rating instruments such as Global Reporting Initiative (GRI), UN Global Impact, Dow Jones Sustainability Standards (DJSI), AccountAbility's AA1000 Series, FTSE4Good and International Labour Organization (ILO) Conventions, and International Organization for Standardization (ISO) Standards (Elving et al. 2015, Tschopp and Huefner 2015).

Informed by these various streams of CSR research, CSR communication scholars, in general, agree to categorise the research of CSR communication under two main paradigms: constitutive (constructionistic) and functionalistic paradigms (Schultz and Wehmeier 2010, Verk, Golob, and Podnar 2019, Golob et al. 2017).

Rooted in interpretivism epistemologies, constitutive (constructionistic) paradigm in CSR communication research focus on polyvocality of multiple stakeholders, co-construction, co-creation and negotiation of the purpose and meaning of CSR between corporations and their stakeholders, and the main objective is not so much about operationalise the CSR communication but to focus mainly on engaging the stakeholder and understand their expectations for the corporations (Golob et al. 2017, Crane and Glozer 2016).

This research takes the path of positivist functionalism. It is the most dominant paradigm in CSR research in the past decade (Crane and Glozer 2016). The positivist functionalism paradigm of CSR communication research acknowledges CSR communication is a promotional tool that can be used to create positive influence on consumers and also build corporate images and reputation through issues and stakeholder management. The positivist functionalism approach also has a substantial strategic focus where CSR communication is part of business strategic decision that serves the interests of the corporation and its stakeholders and it concerns about how CSR and CSR communication is "performed, promoted, perceived and measured" (Golob et al. 2017, 172). Examples of functionalist positivism in CSR research and CSR message experimentation are such as rational versus emotional appeals in CSR messages (Andreu, Casado-Díaz, and Mattila 2015), third-party endorsement versus CSR advertising (Skard and Thorbjørnsen 2014) and desired CSR brand image versus perceived CSR image (Tata and Prasad 2015).

As early as 2002, scholars of CSR communication were aware of "communication about CSR" does not equate "actual responsibility practices", (Golob et al. 2017, 170). The research on this can be seen from the distinction of the publication between 'walking' CSR (which concerns CSR initiatives/ behaviour) and 'talking' CSR (which concerns CSR communication) (Verk, Golob, and Podnar 2019). However, scholars and researcher have acknowledged the value of CSR communication in providing true and transparent about a company's CSR practices and in interacting with the stakeholder and meeting their expectations of the company's CSR practices. They maintained that the communication process can be the key to the success of some CSR initiatives, and the continuous investigation of CSR communication can help to deal with consumer scepticism (Morsing, Schultz, and Nielsen 2008).

The dichotomy of talking/ walking has been well explored and discussed by scholars from both functionalist and constructive (or constitutive) paradigms (Wickert, Scherer, and Spence 2016, Nielsen and Andersen 2018, Schoeneborn, Morsing, and Crane 2020). Many times, 'walk' is seen as being superior to ‘talk’ (Morsing and Spence 2019, Nielsen and Andersen 2018). However, formative approach has provided an alternative view. The formative approach scholars observe the possible three different variant of CSR communication talk/walk practices which consist of traditional context of walking-to-talk (CSR practices give rise to CSR communication) and talking-to-walk (CSR communication give rise to CSR practices) and t(w)alking (where talking of walking of CSR happen in a simultaneous fashion), all three are considered potential forms of effective CSR communication (Schoeneborn, Morsing, and Crane 2020).

Aspirational CSR scholars support of ‘talking CSR into being’ CSR communication as part of CSR where CSR practices can be “talked into being” through CSR communication. It focuses not on how the ‘talk’ reflect the ‘walk’, but instead how the ‘talk’ come to ‘shape, influence and constitute’ the ‘walk’ and argue that CSR communication is not ‘cheap talk’ but have the potential to put the CSR efforts into realisation (Schoeneborn, Morsing, and Crane 2020) (Sabadoz and Singer 2017). Aspirational is understood as a company’s self-description of its current practices which may have not live up to the expectations of their stakeholders (Christensen, Morsing, and Thyssen 2013). Scholars of aspirational CSR are aware that it has the risk of being regarded as ‘hypocritical’ as the aspirational version of CSR promises may be formulated in a grander sense than the CSR practices. This is owing to the fact that there will always be a timing gap, between the CSR aspirational ‘talk’, and the actual CSR ‘walk’. However, Christensen, Morsing, and Thyssen (2020) contend that the ‘hypocrisy’ accusation or criticism will only be a ‘temporary’ as the future genuine CSR actions of the company may mitigate that kind of accusation or criticism. Aspirational CSR is therefore akin to the ‘self-fulfilling prophecy’ dynamics (Eden 1984, Field and Van Seters 1988, Willard et al. 2008) where the more the company communicate its CSR aspiration, the more it is found to disciplined itself to achieve that aspiration (Christensen, Morsing, and Thyssen 2013).

Schmeltz (2012) finds that corporate hypocrisy accusations can differ from one target audience to another – depending on their level of CSR support, and the medium of communication they are exposed to, e.g., the social media or print media, and the type of CSR messages, e.g., informational facts or marketing promotional type. Therefore, CSR practitioners who understand the expectation of the target audience (or the consumer group) will have a chance to create positive CSR perception and reduce their scepticism. Kim (2019) applies the expectation theory in the context of CSR communication, and in the study, it was found that a good understanding of the expectation of the target audience on what kind of CSR message expected are able to enhance the effectiveness of CSR messages communicated.

The epistemology foundation of this study therefore will be in positivist functionalism which aims to find out which CSR message approaches, in the case of this study, informational, narrative, invitational and ambiguous, are the most effective in achieving positive responses for the CSR messages. Based on the expectation theory, the effective message approaches examined will have a significant impact on the understanding of CSR communication and for the practitioners to formulate CSR messages that fulfil the expectation of the consumers.

4.3 Experimental research

The positivist approach uses deductive reasoning and empirical observations to generate a set of causal laws that predict human behaviour (Neuman 2011). Deductive research involves the development of theories and empirical testing of those theories – the hypothesis-testing approach. With a deductive approach, the researcher starts from general premises or assumptions before moving to a specific conclusion (Williamson and Johanson 2013). Crowther and Lancaster (2012) observed that much academic research aims at testing and confirming theories. This involves empirical observation and measurement in order to reject or support a theory or set of hypotheses. Experimental research falls under the theory or hypothesis-testing research category and therefore can be referred to primarily as a deductive research process (Williamson and Johanson 2013, Morgan 2014).

The objective of experimental research is essentially to find out the relationships between the variables studied in order to establish causes and effects. In an experiment, two or more independent variables will be manipulated and the changes in the outcomes (dependent variables) due to this manipulation will be measured. At the end of the experiment, it is hoped that the researchers will be able to detect a variation in the outcomes (dependent variables) and thus establish causal relationships (Tolmie, Muijs, and McAteer 2011). Therefore a properly constructed experiment is capable of providing convincing evidence of the relationships between variables by observing how independent variables are affecting dependent variables (Hair, Bush, and Ortinau 2003).

Variables represents elements, attributes of items or events that can be observed and measured. Independent variables are values that are directly manipulated by the researchers. Independent variables are also called treatment or predictor variables (X). Dependent variables are measures of the effects and outcomes during an experiment. They are also called criterion variable (Y). The independent variable is assumed to have a causal relationship with a dependent variable (Hair et al. 2008).

This study uses an experimental research design and aims to investigate how four different CSR message approaches - namely informational, narrative, ambiguous and invitational - will influence consumers' CSR beliefs and attitudes towards the company. The independent variables (IV) will be the CSR message approaches, CSR history and third-party endorsement. The dependent variables (DV) will be consumers' CSR beliefs and attitudes towards the company. CSR beliefs encompass the knowledge of and judgement about a company's CSR held by a consumer (Brown and Dacin 1997) and have a direct impact on intention to support a company as well as purchase behaviour (Abdeen 2016). When companies communicate their CSR initiatives, they hope to engender positive stakeholder perceptions and attitudes toward the company (Du, Bhattacharya, and Sen 2007, Du, Bhattacharya, and Sen 2010, Wagner, Lutz, and Weitz 2009). Previous CSR communication literature has primarily focused on how factual and emotional CSR messages (Andreu, Casado-Díaz, and Mattila 2015) affect consumers' CSR beliefs and attitudes. Currently there are few empirically-based studies on the effectiveness of CSR messages which appear in narrative, ambiguous and invitational formats. This study intends to fill this gap in the CSR communication literature. The study also examines whether there will be moderating and mediating variables impacting on the relationship of the independent and dependent variables. This study hypothesises that consumer scepticism and support for CSR will have a moderating effect and that consumer attribution of CSR motives will have a mediating effect.

4.4 Experimental research design: Post-test only with control group

In experimental research, causal relationships can be determined by studying the effects of the manipulation of independent variables on the experimental group (Brown and Suter 2014). With the experimental group, an experimental stimulus will be administered (Babbie 2015). This may involve the researcher carefully creating a situation, which is called a manipulation, where some variables or conditions will be applied to this group and not to others (Maylor and Blackmon 2005). The result of this manipulation will later be measured against that of the control group which is not exposed to experimental treatments (Zikmund et al. 2017). Therefore, control groups will not be affected by the change of the independent variables during the experiment (Burns, Bush, and Sinha 2000). For this research, the experimental groups were respondents who were being exposed to narrative, ambiguous and invitational CSR messages and the control group those respondents exposed to an informational CSR message. An informational message is factual in nature and provides 'plain' information (Kim 2019), it is rationally rather than emotionally toned (Andreu, Casado-Díaz, and Mattila 2015).

The Informational message will be shown to the control group. A fictional company, StrongCoffee, was used as the sender of the CSR messages in this experimental study (see further explanation in Section 4.7). The control group needs to be exposed to the informational CSR message by StrongCoffee as it is not possible for questionnaires to be administered to the control group without them being exposed to some form of experimental stimuli. Otherwise, the respondents do not have any basis in answering the questions about the company (StrongCoffee) which involved in the CSR practices.

In contrast, the other three approaches have the added elements of storytelling, ambiguity and an invitation to dialogue respectively. These three manipulations will be shown to randomised experimental groups. With this experimental design, it is hoped that insights can be gained on whether alternative CSR message approaches – such as the narrative, ambiguous and invitational approaches – can be more effective than informational messages in influencing consumer perceptions of CSR communication.

The experimental post-test only research design is denoted as follows:

Experimental Group:	R	X	O_1
Control Group:	R	O_2	

X = Treatment or manipulation a group of subjects exposed to

O = Observation or the measuring of dependent variables the researchers are interested to study

R = Random assignment of treatments to experimental groups

(Zikmund et al. 2017)

Experimental research has the advantage of providing internal validity where the causal relationships of the variables can be established. However, the threats to internal validity in an experimental design such as history, maturation, selection biases and statistical regression need to be addressed (Hair et al. 2008).

History – Refers to any events that happened between first and second measurements that is not within the researcher's control. During the course of the experiment, external environment such as economic, other news, may impact on the responses (Zikmund et al. 2017). However, for post-test only study (which was the case of this study), no second measurement will be performed, the problem of history is eliminated with the post-test only design (Churchill and Iacobucci 2002).

Maturation – The respondents themselves may undergone some physiological and psychological changes during the experiment. For example, they become hungry, thirsty or bored in the course of an experiment (Zikmund et al. 2017).

Selection biases – This contamination happens due to inappropriate selection or assignment of respondents to experimental groups (Hair et al. 2008). There can be no meaningful comparisons unless the groups involved in the experiments are comparable (Babbie 2015).

Statistical regression – Some groups of respondents may be selected due to the basis of their extreme responses and scores (Babbie 2015). However, there is a tendency for the extreme cases in the sampling move towards the average during the course of experiment, therefore, causing inaccurate results or scores that concentrate around the average. For example, a family who were selected initially for their extreme consumption of orange juice (unbeknownst to the researchers that this was actually caused by guests visiting), may regress to normal level of consumption after the selection process (Churchill and Iacobucci 2002)

The primary and most effective weapon against the above threats to internal validity such as history, maturation, selection biases and statistical regression is random selection and assignment of participants to treatment groups (Silver et al. 2012, Hair et al. 2008). With random assignment, the extraneous factors participants are exposed to will cancel out one another and be made equivalent except for the manipulations that the researcher directly controls through the independent variable of interest (Lavrakas 2008, Hair et al. 2008). The participants for this experimental research were recruited randomly via the MTurk platform and then randomly assigned to the Qualtrics platform to complete the survey. To further reduce selection bias, the Mturk recruitment page was set to ensure all respondents were recruited from the United States of America (further justification of the American sample is provided in section 4.6 below) and the distribution of age groups in the sampling frame is aligned with that derived from the United States census (U.S. Census Bureau 2016), i.e. no single age group is selected or prioritised more than the others. Respondents are also only allowed to take the survey once (hence no repeat exposure to different approaches or experimental stimuli). To further reduce the threat of maturity, data collection was done within a span of one week and the time required for completing survey was kept below 10 minutes. By taking these measures, threats to internal validity were minimised.

Campbell and Stanley (1963) argued that only post-test measurement is needed for a true experiment as that is sufficient to minimise problems caused by internal validity. In fact, the use of pre-tests in true experimental design is more a matter of tradition – researchers (experimenters) have become accustomed and feel more comfortable with research designs which include them (Babbie 2015).

This PhD research is a post-test only with control group experiment. Post-test only experimental research is considered a true experimental design (Hair, Bush, and Ortinau 2003, Churchill and Iacobucci 2002). A pre-test was not considered necessary as the study focuses on the responses of participants after they are exposed to the stimuli, and since a fictional company (StrongCoffee) was used, there will be no contamination of any form of knowledge or ideas toward a company (Hair, Bush, and Ortinau 2003, Churchill and Iacobucci 2002, Groza, Pronschinske, and Walker 2011, Vanhamme and Grobben 2009). Having a pre-test may "run the risk of introducing bias into the design" (Hair, Bush, and Ortinau 2003, 312). In this case, if the respondents are shown the experimental message (stimuli) during the pre-test stage, they may become sensitised towards the stimuli. Therefore, when they are exposed to the experimental treatment again their responses may not be accurate (Zikmund et al. 2017).

4.5 Data collection method: questionnaires

Data were collected via an online survey which consisted of questionnaires. Compared to qualitative and observational methods, questionnaires allow data to be collected in a more economical and efficient manner (Burns, Bush, and Sinha 2000). Questionnaires were chosen as the instrument for data collection for this study for the following benefits (Burns, Veeck, and Bush 2017):

1. Standardisation – all respondents react to similarly worded questions presented in a similar order and with similar scores provided as options for response.
2. Ease of administration – respondents can read and respond to the questionnaire at their convenience.
3. Respondents may feel the research process is less intrusive than a person-to-person interview, where they can choose to answer in a self-paced manner and can have more flexibility in taking private and longer reflection time to respond to open-ended questions without feeling awkward due to the presence of an interviewer.
4. Ease of analysis – data collected can be readily processed using appropriate software, such as SPSS, for statistical analysis.
5. Identifying differences in subgroups – meaningful comparisons and differences can potentially be obtained as demographic questions can help to place respondents into different subgroups.

4.6 Online or computer-administered questionnaires

An online survey was conducted for this study as it allows for better control of the administration of the questionnaires and data collection (Baltar and Brunet 2012). Evans and Mathur (2005) explained the advantages of online surveys as follows:

- Contemporary consumers are accustomed to the online way of life and they find online surveys to be flexible and convenient.
- Online surveys minimise data collection, entry and processing time. For example, data can be downloaded directly into the form of SPSS files. Keying-in data to a spreadsheet is no longer necessary.
- Online surveys offer flexibility for respondents to work on the surveys at any time or place of their choosing.
- Respondents answer the survey questions in the order intended by the researchers.

Other advantages include the relatively low expense, as researchers can set up the questionnaire themselves without specialist support using an online platform such as Qualtrics. Most online computer-administered survey website features are user-friendly, both for researchers to set up the questions and for participants to respond (Burns, Bush, and Sinha 2000).

Qualtrics was originally established in the USA to help schools and businesses to gather data and feedback from students and customers through surveys (AMA 2017). Since then, Qualtrics has emerged as an established online data collection platform which is widely used in academic research. The subscription to Qualtrics for this research was made available via the researcher's university (Curtin Univerisity Office of Strategy and Planning 2019).

The following settings were utilised on Qualtrics to ensure good quality data collection (Qualtrics Support 2019):

- Back and forward buttons were added to allow ease of navigation.
- A forced response mechanism was added to prevent respondents from moving on to the next question before attempting the current one.
- A compulsory one-minute reading time was set for participants to read carefully the CSR message (stimuli) and ensure the content was fully comprehended before clicking on the 'next' button to proceed to questions themselves. The 'next' button only appeared on the page after a countdown clock indicated one minute had passed.

To further ensure the quality of data collected for analysis, data cleansing was undertaken where:

- Cases failed to meet the minimum response time requirement, i.e. ‘speedster’ cases (where respondents completed the survey in less than the estimated survey time); half-completed surveys were not used.
- Extreme ‘straight-liner’ responses, where respondents inputted the same answer for every item, e.g., all 1 (Strongly Disagree) or 7 (Strongly Agree), were not used.
- An attention-tracking question was inserted. Respondents providing an incorrect answer to the attention-tracking question were excluded from subsequent analysis.

4.7 Sampling and participants

Hair et al. (2010) suggested that the recommended minimum sample size should be 20 observations per cell for experimental studies involving a factorial design. However, research of similar nature has used as many as 60 observations or respondents per cell (Zheng 2010, Braverman 2008, Murphy et al. 2013, Sen, Bhattacharya, and Korschun 2006, Rozier-Rich and Santos 2012, Mazzocco et al. 2010). Using the previous research as a benchmark, a total of 1280 consumer participants (80 respondents per cell x 16 cells) were recruited for this study. The 16 cells represent 16 different survey links based on the 4x2x2 factorial design of the experiment. The 16 cells comprised 4 message approaches x 2 (third-party endorsed versus non-endorsed) x 2 (with CSR history versus no CSR history). A summary of the factorial design is presented in Table 4.3. The list of the 16 surveys is provided in Appendix 8.

The main study sample was split approximately between genders with minimum age of 18 and a representative spectrum of ages in line with previous CSR studies conducted by Ellen, Webb, and Mohr (2006) and Webb and Mohr (1998). Age group distribution sampling ratios were based on United States census data (U.S. Census Bureau 2016). Participants were randomly assigned (Groza, Pronschinske, and Walker 2011) to the 16 Qualtrics survey links which featured experimental stimuli consisting of one of the four different CSR message approaches with the variation of third-party endorsement or no endorsement and with CSR history included or not included. The use of American respondents was a deliberate choice for the following reasons. Goby and Nickerson (2016) suggested that respondents’ familiarity with CSR concepts is important in CSR research, as they will provide insights and understanding on how they are influenced by CSR initiatives and their implementation. Consumers in the USA have arguably been exposed to CSR concepts for a longer period than their counterparts in many other countries. Up to 63 per cent of Americans say they want businesses to take the lead in social and environmental changes and up to 87 per cent claim they would buy a product based on a company's stance on a social matter (Elsey 2018). Furthermore, 51 per cent of US corporate executives stated that CSR is a key driver of business revenues (Dowd 2016). Based on the Global RepTrak 2020 report, a global survey which ranks companies in terms of their reputation with a strong focus on their social responsibility and ethical footprint, American companies such as Microsoft, Walt Disney, Netflix and Intel have emerged as the world's most reputable companies for the year 2020 (RepTrak 2020). Also, as most of the CSR and related management studies are based on Western management theories and perspectives (Ozkazanc-Pan 2019, Luu 2019) and the majority of CSR research has been done in the United States (Öberseder, Schlegelmilch, and Murphy 2013), it is therefore reasonable for this study to focus on respondents from the United States. So far, CSR outside of the United States in countries such as Asian, is still in "the early stages of adoption" (Shahzad et al. 2020, 154). Only a limited CSR research were conducted in Latin America and Asian countries in the past decades (Muller and Kolk 2009, Chapple and Moon 2005, Ikram et al. 2020, Pang et al. 2018, White and Alkandari 2019).

In summary, the reasons for using American samples for this study are as follows. Firstly, American consumers typically have years of experience of being exposed to CSR communication (KPMG 2017, 2020b); they are demanding and socially conscious (Mullen 2021, Tilley 2021). They are highly sceptical (Waddock and Googins 2011) and prone to detecting the motives behind the releasing of CSR messages (Skarmeas and Leonidou 2013). This study does not only investigate consumer responses to CSR messages, but also how their scepticism, enthusiasm and support for CSR may have a moderating impact. Thus, using American respondents has advantages in helping this study to address its research questions (RQ) and research objectives (RO) as stated in Chapter 1. Secondly, American corporations have years of experience in engaging American consumers in both academic and industrial studies on CSR (Newsweek 2020, 2017, Öberseder, Schlegelmilch, and Murphy 2013). This means that American respondents are more accustomed to knowing what to look for in a company's CSR initiatives (Moore 2020). Thirdly, before the start of this research project, this researcher aimed to publish this research later in American journals, therefore using an American sample may make it more relevant to American editorial requirements.

The Amazon Mechanical Turk (MTurk) service was used to recruit the participants. MTurk is a popular online marketplace for collecting high quality data inexpensively and in a timely manner (Skarmeas and Leonidou 2013). Only usable responses were paid for by the researcher. Researchers can reserve the right to reject payment for responses which do not fit the specified criteria (Samuel 2018). MTurk also allows researchers to do some fine-tuning in the respondent selection and recruitment process. For example, researchers can select or recruit respondents from specific demographic or geographic backgrounds, or with a certain level of knowledge or exposure to a topic, and/or with experience of particular brands and a certain level of expertise in answering surveys (Cassese et al. 2013).

The respondents are evenly distributed into male and female, with most aged 25 to 64 years old. Most respondents have at least graduated from high school and typically hold a bachelor's degree. They are mainly salaried employees, with most of them earning US $25,000 to US$ 54.999. This profile closely mirrors the average American consumer (Hanbury 2020, Zippia 2021), which is the main sampling frame for this study.

4.8 The design of the experimental treatment (stimuli)

The experimental stimuli consist of different CSR message approaches (narrative, invitational, ambiguous, informational) featuring the CSR initiatives of a fictional company – StrongCoffee. To test the effects of third-party endorsement and CSR history, one version featuring those treatments and one without will be used. The treatment for third-party endorsement takes the form of a reference to a fictional international CSR institution naming StrongCoffee 'the world's most ethical coffee producer'. For the CSR history treatment, a reference to the duration of the company's involvement in CSR initiatives – e.g., 10 years – is included. The CSR award endorsement and CSR history (apparent versus not apparent) are purposely fabricated as part of the experimental manipulation. A fictional company was used for the stimuli to avoid eliciting consumer preconceptions towards an established brand (e.g., Nestlé), which may introduce a potential confound. A coffee company was chosen as representing a relatively less controversial industry than some, e.g., mining, fossil fuels, tobacco, alcohol or gambling, but one which nevertheless has faced ethical challenges. The intention was to create credible and realistic stimuli whilst minimising the potential effect of any preconceived notions which otherwise may have impacted on the objectivity of the participants judgements and their reading of the CSR message (Hair et al. 2008).

The stimuli are presented in the form of print CSR advertisements commonly used in popular newspapers and magazines. Numerous CSR advertising message examples from major companies are available online; two such examples, global consumer brand Pepsi and Australian energy company Woodside, are provided in Appendix 7.

When designing the stimuli and the CSR messages the researcher has also referred to the experimental stimuli used in other CSR communication research of similar nature such as Sen and Bhattacharya (2001), Yang, Kang, and Johnson (2010), Wagner, Lutz, and Weitz (2009), Andreu, Casado-Díaz, and Mattila (2015) and Lee and Chung (2018). The stimuli from these studies showed that corporate brand name appears prominently in the message stimuli. The visual elements used in these stimuli closely mirror the real-life corporate CSR advertisements. The length of the message stimuli was kept at 500 to 800 words and if comparison for different messages was involved, all the experimental stimuli used within that particular study will feature equal length and standardised layout. These formats were used as a guidance for the visual design and CSR message construction of the experimental stimuli used in this study.

The layout and design of all the stimuli was standardised in order to reduce confounding effects (Hair et al. 2008). McQuarrie and Mick (1999) suggested that visual elements play an important role in shaping consumer responses towards advertising. Both visuals and text in CSR messages have been found to influence consumer perceptions of a company's CSR motives (Chung and Lee 2019). For example, the photographs for the informational message were carefully chosen to avoid emotive imagery and create a factual tone. For the narrative CSR message, a fictional character, Adey, was introduced and a storytelling style was adopted. A photograph portraying Adey and the accompanying text was designed to enhance the readers' sense of narrative transportation (Escalas 2004b, 2007, Coombs 2019) and identification with the character (Igartua 2010, de Graaf et al. 2011), in accordance with the narrative persuasion literature. For the ambiguous message, the content was purposely structured to be less specific in nature and accompanying photographs were chosen which conveyed a neutral, generic image. For the invitational message, the visuals and text attempt to incorporate principles of dialogic communication, inviting readers to freely share their point of view and opinions. The invitational or dialogic stimuli are constructed to sound welcoming with the use of positive encouragement phrases such as: "We invite you to participate in our life-changing journey"; "Now we want you to tell us how we can further improve", "Give us your suggestions today via Facebook, Twitter and Instagram" and "Join us in creating a global ethical coffee movement". The CSR message stimuli (experimental and control treatments) for Pilot Study 1, Pilot Study 2 and the main study can be found in Appendices 4, 5 and 6.

After initial drafting, the stimuli were forwarded to academic experts to obtain comments and feedback on their suitability and adequacy (Chang 2009, Perez and del Bosque 2011, Webb, Mohr, and Harris 2008). These experts included experienced academics and researchers at both associate professor and professor level at established universities, with relevant peer-reviewed publications in the areas of marketing, CSR, sustainability and communication. A number have won a variety of academic awards and some also have relevant industry experience. Their relevant publications have been cited in this thesis.

The communication experts provided pointers on their suitability and recommendations for further improvement. Among other aspects, feedback was sought on whether the CSR messages were in line with industry norms. The expert input helped to refine the stimuli to ensure that they accurately represented the informational, narrative, ambiguous and invitational approaches respectively.

The email enquiries to the academic experts were sent out in January 2015 and replies were received around two to six weeks later. The following are summaries of the feedback and comment from the experts (coded into EXP1, EXP 2 and so on) and the researcher's further action taken to improve on the stimuli.

EXP1 thought that it is worthwhile to test informational or persuasive CSR information against narrative and invitational message approaches, but also advised to further consider the appropriateness or necessity to test the CSR messages in an ambiguous context. Further action taken by the researcher included: review academic literature on strategic ambiguity communication to stakeholders and it was found that various literature, for example, Wagner, Lutz, and Weitz (2009), Guthey and Morsing (2014) and Scandelius and Cohen (2016) had studied ambiguous messages in a CSR communication context. Therefore, it was decided to retain the ambiguous message approach as one of the experimental treatments.

EXP2 mentioned that "the informational versus narrative manipulation is interesting and potentially useful" and advised that it will be important to have similar information in both CSR messages. For example, it is important to standardise and highlight in both the informational and narrative CSR messages the location and nature of the CSR initiatives. Further action taken by the researcher: the stimuli were reviewed to ensure the content of the CSR messages with regard to the types of CSR initiatives, and places where the CSR initiatives are implemented, were standardised across all four different CSR message approaches.

EXP3 suggested it is important to pre-test the stimuli to ensure the stimuli show significant differences. Further action taken by this researcher: pilot studies were conducted to check the suitability and effectiveness of the stimuli.

EXP4 advised caution about the use of visuals and text in the stimuli so as to not to introduce confounding effects. As this research focuses on comparing different CSR message approaches, the visuals and text will differ from one another as part of the experimental manipulation. Therefore, further action taken by the researcher was to ensure the design format and presentation of the stimuli was standardised and appeared consistent to respondents to minimise potential confounding effects.

EXP5 suggested extending the scope of the research by including actual product samples in the experiment and also to add clutter or subterfuge stimuli for further observation and study. However, as these suggestions would potentially change the focus of the research as well as being difficult to implement in practice, the researcher decided to consider them as potential recommendations for future research.

EXP6 was relatively positive about the experimental stimuli and thought that they were representative of the four message approaches. No further corrective actions were recommended.

4.9 Scales used in Pilot Study 1, Pilot Study 2 and the main study

Pilot studies were conducted prior to the main study. The main reasons for pilot studies are to check and ensure the suitability and effectiveness of the stimuli (Li 2008, Crolic and Janiszewski 2016), the questionnaire flow and process of data collection through the Qualtrics platform, so that any necessary improvements and adjustments can be made before the main study is rolled out (Punch 2003). Ethical approval for the research was obtained by submitting a formal application to the Curtin University Human Research Ethics Committee (HREC). This is required to ensure that all aspects of the research, include questionnaire items and experimental stimuli, comply with the Australian Code for the Responsible Conduct of Research and that respondents are aware of the nature of the research as well as the channels available for providing feedback (Curtin University Human Research Ethics Committee 2018).

As discussed above, the major purpose of the pilot studies was to examine the suitability and effectiveness of the experimental and control stimuli used in this study. The stimuli feature a fictitious company named ‘StrongCoffee’. The main reason for the use of a fictitious company is to reduce potential confounding factors (Hair et al. 2008), such as company reputation and prior knowledge which might otherwise be triggered by the use of a real life company and, in turn, impact on the responses (Dhanesh and Nekmat 2018).

The halo effect means a favourable evaluation or impression of a person, company or product in one area is influenced by the opinion of them in another area (Nisbett and Wilson 1977). A real life company may trigger the halo effect, hence influencing performance evaluations (Rosenzweig 2014, 2007). The halo effect has previously been identified as a confounding factor in research (Chen et al. 2021, Guidry and Patten 2010). For example, if an actual company or brand, such as Nescafe, was used in the experimental study, respondents may give a favourable rating for Nescafe's CSR efforts simply because they are well disposed towards the brand. The converse may also be the case. Ultimately, it would be difficult to discern whether it was really the experimental stimuli that resulted in the favourable (or unfavourable) rating or because of the halo effect of the brand name. However, by using a fictitious company, the researcher can rule out the possibility of halo effects that act as confounds.

The use of fictitious companies is commonly accepted in Australian Business Deans Council (ABDC) "A" and "A*" rated journals such as Communication Research (Yang, Kang, and Johnson 2010) , Journal of Business Research (Andreu, Casado-Díaz, and Mattila 2015) and Journal of Marketing (Brown and Dacin 1997). Brown and Dacin (1997) used a fictitious company in their first study, followed by the use of a real company in the second, and they found the results for the real company replicated the fictitious one. Bögel (2019) also found that findings for fictitious and real companies do not show significant differences.

The stimuli in question are CSR messages from the fictitious StrongCoffee company, presented using four different messages approaches: informational, narrative, ambiguous and invitational. The CSR message stimuli contain two elements: visuals and text. It is important that both visuals and text convey the intended message approach and achieve the desired experimental manipulation impact on respondents (Yang, Kang, and Johnson 2010).

The informational message needs to convey a factual tone and not be emotive. For narrative, the story embedded in the message should engage participants and encourage them to identify with the character in the story. For ambiguous, the message will appear as less specific, with less clarity and the main communication objectives remaining somewhat vague. For invitational, the message should convey the willingness of the company to engage in a dialogue with its stakeholders - particularly in the context of this study, consumers - and invite them to offer ideas, suggestions and opinions on the company's CSR initiatives.

To check whether the stimuli are appropriate as informational, narrative, ambiguous or invitational approaches, participants viewed the draft stimuli and provided their responses using established scales designed to tap the key dimensions of the four message approaches. Seven-point Likert-type scales were used to capture responses.

Established scales were used in both pilot studies and the main study. Segars (1997) and Churchill (1979) both recommended that, whenever possible, researchers should use or adapt existing scales. Using a new scale may hinder further synthesis of the findings, as it will be difficult to compared the results with what is already known (Segars 1997). Curran, Meuter, and Surprenant (2003) suggested that the wording of existing scales can be modified to fit a specific research context. The existing scales and questionnaire items used in this study are derived from mostly A*, A and B ranked peer-reviewed journals based on the Australian Business Deans' Council (ABDC) journal quality list. The ABDC list provides an authoritative evaluation of journals published in business-related areas such as taxation, management and marketing based on judgements by its panel of experts. The scales used to test the appropriateness and effectiveness of the individual CSR message stimuli are provided in Table 4.1.

Table 4.1 Scales used in Pilot Study 1 and Pilot Study 2

Scales used in pilot studies	Author(s)	Journal published (ABDC ranking)
Informational and emotional message identification	Yoo and MacInnis (2005)	Journal of Business Ethics (A)
Narrative transportation	Green and Brock (2000)	Journal of Personality and Social Psychology (A*)
Narrative - identification with the characters	Igartua (2010)	Communications (European Journal of Communication) (B)
Message ambiguity	Putnam and Sorenson (1982)	Human Communication Research (A)
Invitational rhetoric	Yang, Kang, and Johnson (2010)	Communication Research (A)

The questionnaire items for Pilot Studies 1 and 2 are available in Appendices 1 and 2 respectively.

The informational and emotional message identification scale includes questions checking whether the respondents find the specific CSR message strikes a rational, factual or informative tone rather than relying on an emotional appeal (e.g., does the message provides a lot of information? Does the message appeal to your emotions?). For the narrative message, the narrative transportation scale features questions checking whether respondents are 'transported' into the story world of the message (e.g., while you were reading this message, could you easily picture the events in it taking place?), whilst the narrative identification scale checks whether participants are able to start identifying with the character(s) in the story (e.g. do you think you are like the characters or very similar to them?). The ambiguity scale checks whether the CSR message appears to be vague, non-specific and low in clarity (e.g., how easy is it for you to determine the specific meaning of this message? How clear is this message?). Finally, the invitational scale checks whether participants perceive they are being genuinely invited to take part in dialogic communication with the company (e.g., do you think the company which released this information seems to make an effort to respond to comments?).

Once Pilot Study 1 was completed, the results of the analyses from the data collected provided indications as to whether the stimuli used have produced the expected manipulation effects on participants. Factor analysis was performed to ensure the factorial validity of the scales whereby the dimensional structure is recoverable as per the established scales (Bryman and Cramer 2011) that used in checking the suitability of the informational, narrative, ambiguous and invitational message stimuli. Subsequently, reliability tests were performed on the scales (Field 2017). Based on the results of the analyses, the stimuli and the scales were revised and updated for the Pilot Study 2. This was done to ensure that the weaknesses in the stimuli and the scales for checking the suitability of the stimuli can be improved for the Main Study. Once the appropriateness of the stimuli was determined in the Pilot Study 2, they were further fine-tuned before being used in the Main Study. Both Pilot Study 1 and Pilot 2 results will be further discussed in detail in Chapter 5 Data Analyses.

For the main study, the questionnaire items were again derived mostly from established scales published in A* and A peer-reviewed journals based on the ABDC journal quality list. The exception was the Ponzi, Fombrun, and Gardberg (2011) scale from *Corporate Reputation Review*, which was used based on the strength of Charles Fombrun's renown as a scholar and researcher in the area of corporate reputation (New York University 2021). The list of scales adapted and the journals in which they were published are listed in Table 4.2.

Table 4.2 Scales used in the main study

Scales used in Pilot Study 1, Pilot Study 2 and main study	Author(s)	Journal published (ABDC ranking)
CSR beliefs	Salmones, Crespo, and Bosque (2005)	Journal of Business Ethics (A)
Attitude towards company	Ponzi, Fombrun, and Gardberg (2011)	Corporate Reputation Review (C)
Consumer scepticism	Obermiller and Spangenberg (1998)	Journal of Consumer Psychology (A*)
Consumer CSR support	Maignan (2001)	Journal of Business Ethics (A)
Consumer attribution of CSR motives	Skarmeas and Leonidou (2013)	Journal of Business Research (A)

The CSR beliefs scale measures consumer evaluations and perceptions of a company's CSR initiatives (Salmones, Crespo, and Bosque 2005). The attitude towards the company scale measures the overall feelings and opinions a consumer has for a company, whether positive or negative, favourable or unfavourable (Ponzi, Fombrun, and Gardberg 2011). CSR beliefs and attitudes towards the company are the dependent variables in this experimental research which is designed to test the impact on them of the four different CSR message approaches, i.e., the independent variables. The two moderating variables are consumer scepticism and consumer CSR support. The consumer scepticism scale measures how sceptical a consumer is in general about corporate communication (Obermiller and Spangenberg 1998). The consumer support for CSR scale measures the extent to which, in general, consumers support and are enthusiastic about for companies' CSR behaviour, products and services (Maignan 2001). Both consumer scepticism and consumer support for CSR are hypothesised to moderate the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company. The consumer attribution of CSR motives scale measures consumer evaluations of a company's motives behind their CSR initiatives, whether they are egoistically-driven, values-driven, stakeholder-driven or strategically-driven (Skarmeas and Leonidou 2013). Consumer attribution of CSR motives is hypothesised to mediate the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company. The questionnaire items for the above scales used in the main study are available in Appendix 3.

4.10 Statistical analyses with SPSS

SPSS is a popular and widely used software program for statistical analysis. It has the capacity to provide simple descriptive statistics as well as advanced inferential statistical analyses such as multivariate analysis (Janssens et al. 2008), and it is suitable for dealing with large datasets (Mooi and Sarstedt 2011). This research will make use of SPSS for factor analysis, reliability tests, Multiple Analysis of Variance (MANOVA), multiple regression analysis and the studies of moderation and mediation effects, if applicable.

4.10.1 Factor analysis and factorial validity

The validity of a measurement instrument or scale refers to the extent to which the scale is reasonably tapping into and measuring the construct the researcher intends to measure and nothing else. There are three main categories of validity, namely content validity, criterion-related validity and construct validity (Sekaran and Bougie 2016, Pallant 2011). Content validity requires the inclusion of an adequate battery of items in a measure (or scale) to tap the construct in question. It is also sometimes referred to as face validity (Sekaran and Bougie 2016).

Criterion-related validity refers to how well the scores from one measurement is able to predict the scores on the another outcomes, or the criterion of interest to the researcher (Salkind 2010b). For example, how well the scale of measuring a person's craving for sweet foods is able to predict the risk of having tooth (Ashton 2018). Criterion validity can be divided into two categories: predictive and concurrent. Concurrent validity compares a new measure to the one that is already a validated measure (Fink 2010), so-called the gold standard (Bellamy 2015). In the cases where measurement is related to the prediction of future outcomes, so-called the future standard (Bellamy 2015), the criterion validity is also known as predictive validity (Ashton 2018). Predictive validity is established when a survey measure forecasts future performance. For example, a college entrance exam predict whether a student can perform well in the college (Fink 2010).

Construct validity is demonstrated when the variables or constructs in a study are accurately captured (Hair et al. 2008). For example, in a psychology measure, construct validity demonstrates a survey is able to distinguishes people who have and do not have certain characteristics (e.g., job satisfaction) (Fink 2010). Based on construct validity theory, a construct can distinguish or establish itself in a network of other construct, called nomological nets or network, a term coined by Cronbach and Meehl (1955), which is theoretical founded and based on empirical evidence (Preckel and Brunner 2017) and it fits the hypothesised theoretical framework (Sekaran and Bougie 2016).

Construct validity can be established through demonstrating convergent and discriminant validity. Convergent validity is demonstrated when the scores obtained from the scale in question correlate highly with the scores from another instrument designed to measure the same construct (Sekaran and Bougie 2016). Discriminant validity is established when the results obtained using the scale do not correlate with the results from scales or instruments intended to measure different constructs (Pallant 2011).

Factorial validity refers to the use of factor analysis to determine to what extent the items in a measurement instrument or scale capture a construct or variable (Bryman and Cramer 2011). In other words, whether the dimensional structure to emerge from the factor analysis is as theorised by the researcher (Sekaran and Bougie 2016). Whilst it is an expectation that scales published in reputable peer reviewed journals have been validated (Fields 2002), factor analysis can be performed when the scales are readministered in the context of a new study to check for factorial validity (Jia and Jia 2009, Fields 2002).

Factor analysis is a method of statistical data reduction which aims to identify a small set of factors that explain most of the variance associated with a larger number of variables (Mooi and Sarstedt 2011). There are three types of factor analysis: exploratory analysis, confirmatory analysis and structural equation modelling (Mooi and Sarstedt 2011). Exploratory factor analysis (EFA) is normally used in the initial analysis stage to reveal the number of factors, and the variables that belong to specific factors (Mooi and Sarstedt 2011). As in this research, EFA can be used to check the factorial validity of a scale (Leech, Barrett, and Morgan 2015). Factor analysis is used in this study to determine whether the factor structures of the established scales used are recoverable as anticipated (Piedmont 2014). Confirmatory factor analysis (CFA) sets out to test specific models involving variables that are related to a construct, whilst structural equation modelling (SEM) concerns the simultaneous testing of variables relating to specific constructs and the estimation of the relationships between those constructs (Mooi and Sarstedt 2011). Both CFA and SEM normally require specialised software (Leech, Barrett, and Morgan 2015) such as IBM Amos (Blunch 2013).

For Pilot Study 1 and Pilot Study 2, the factor analysis performed is mainly to check on the factor validity of the established scales used to determine the suitability of CSR messages (IVs) such as informational, narrative, ambiguity and invitational. For the main study, factor analysis was performed on the CSR beliefs and attitudes towards the company scales, i.e., the dependent variables. In addition, factor analysis was performed on the two scales intended to measure the potential moderating variables, i.e., consumer scepticism and consumer CSR support as well as the potential mediating variable, consumer attribution of CSR motivation.

4.10.2 Internal consistency reliability test (Cronbach's alpha)

Scale reliability refers to whether a scale is able to provide measurements consistently in different conditions (Field 2017), is free from random errors (Pallant 2011) and produces the same measurement results in repeated attempts (Hair et al. 2008). Two common indicators for scale reliability are test-retest reliability and internal consistency reliability (Pallant 2011). Test-retest reliability can be determined by using the same scales to measure the responses from the same group of respondents on two different separate occasions. If there is a high degree of correlation between the two scores, the scale is deemed to have a high level of test-retest reliability (Sekaran 2003). The major problem with test-retest reliability is the carryover effect. For example, if the interval between the first and second administration of the tests is too short, the respondents might remember what their responses were in the first test, and this will influence their responses in the subsequent second test. Thus, inflating the reliability estimation (Salkind 2010a).

An internal consistency reliability test is performed to check whether the items in a scale are homogeneously measuring the same construct, i.e. that they "hang together as a set" whereby respondents attach a similar meaning to the items of relevance (Sekaran and Bougie 2016, 224). A high internal consistency score indicates the survey items are indeed measuring the construct reliably (Weathington, Cunningham, and Pittenger 2012). The common test for internal consistency is Cronbach's alpha (Cronbach's α) (Cronbach 1951, Leech, Barrett, and Morgan 2015). A Cronbach's α of zero represents no internal consistency, whilst a score of 1 indicates perfect alignment between the scale items. For cognitive tests such as intelligence tests, it is generally accepted that 0.80 is appropriate and 0.70 will be a good cut-off point (Field 2013). The recommended minimum level of Cronbach's alpha for basic research is 0.70 to 0.80 (Peterson 1994, Nunnally 1978).

4.10.3 Multiple analysis of variance (MANOVA)

Multiple Analysis of Variance (MANOVA) is an inferential statistics that allowed researchers analyse a causal relationship between DVs and IVs (Allen 2017, Bray and Maxwell 1985). Like ANOVA, MANOVA measures differences between groups on mean score (Pallant 2011). However, the MANOVA procedure allows researchers to analyse the effects of multiple independent variables on multiple dependent variables (Allen 2017). In doing so, MANOVA makes comparisons on mean vectors, rather than means across groups as in the case of ANOVA (Allen 2017, Salkind 2010a). By running a MANOVA instead of a series of ANOVA analyses, researchers also can avoid an inflated risk of a Type-1 error, which can arise when running repeated ANOVAs. The more tests that are run, the more likely it is for a significant result to be obtained, even though in reality there may be no differences between the groups in question (Pallant 2011).

This study focuses on three levels of independent variable (IV): the first level is CSR message approaches which consist of informational, narrative, ambiguous and invitational; the second level is third-party endorsement and the third CSR History. There will be two dependent variables (DVs): CSR beliefs and attitudes towards the company. The relationships between the variables can be investigated using a factorial experimental research design. A factorial design is able to indicate the multiple independent variables at different levels that lead to mean differences in the scores of multiple dependent variables (Salkind 2010a, Martin and Bridgmon 2012, Janssens et al. 2008, Pituch and Stevens 2015). The design can be visualised as a matrix containing different IVs represented in different cells (Collins, Kugler, and Gwadz 2016, Brown et al. 1999) as shown in Table 4.3. Hence, this research uses a 4 x 2 x 2 factorial design resulting in a total of 16 cells.

Table 4.3 Experimental research design for this study

	Third-party endorsed		No third-party endorsement	
CSR message approach	CSR history apparent	CSR history not apparent	CSR history apparent	CSR history not apparent
Informational	Cell 1	Cell 2	Cell 3	Cell 4
Narrative	Cell 5	Cell 6	Cell 7	Cell 8
Ambiguous	Cell 9	Cell 10	Cell 11	Cell 12
Invitational	Cell 13	Cell 14	Cell 15	Cell 16

The 16 cells were represented by the 16 surveys on the Qualtrics platform used for data collection in the main study. The list of the 16 surveys can be referred to in Appendix 8.

4.10.4 Multiple regression analysis

Multiple regression analysis is used to predict the value of a dependent variable from a set of independent variables (Pituch and Stevens 2015). The technique involves entering multiple independent variables into a regression equation. For each variable, a regression coefficient which describes its relationship with the dependent variable is calculated (Hair et al. 2008). The standardised regression coefficient is called a beta coefficient. A large beta coefficient indicates a strong influence of an independent variable on the dependent variable (Hair et al. 2008). The R squared value obtained from a regression analysis represents the multiple correlation coefficient and indicates the extent of the variance in the dependent variable explained by the independent variables (Morgan et al. 2011). A larger R squared value indicates a stronger association of dependent and independent variables (Hair et al. 2008). The adjusted R squared is a preferred measure as it takes into account the number of indicators (i.e. independent variables) (Pallant 2011). The *p*-values from the ANOVA table of the regression analysis indicate whether the overall model is statistically significant; and the significance values for each independent variable in the coefficient table indicate whether a specific independent variable is significantly related to the dependent variable in the model (Morgan et al. 2011).

Multiple regression analysis will be used in this research to investigate the relationship between CSR beliefs and attitudes to the company, as well as the hypothesised moderation and mediation effects. Dummy coding can be used to convert categorical variables (such as the four different message approaches of interest in this study) into a series dichotomous variable for the purposes of regression analysis. As a statistical rule, one dummy variable will be used as a base reference in the regression model (Allen and Heritage 2014), and in this study the informational message approach will serve as the base reference.

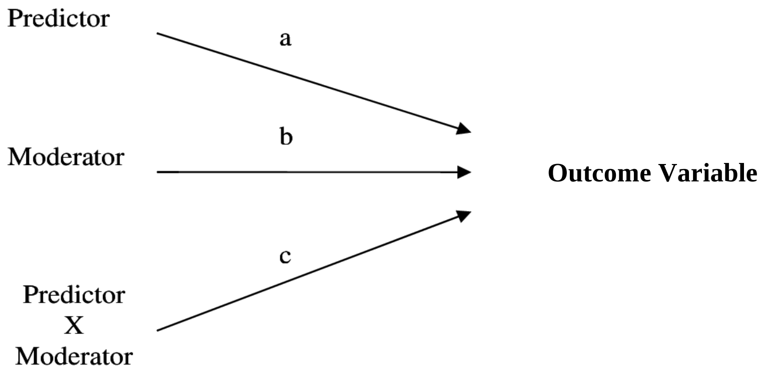
4.10.5 Moderation effects

This study also investigates potential moderation effects impacting the causal relationship between the independent (or predictor) variables and the dependent (or criterion) variable. Specifically, it is hypothesised that consumer scepticism and consumer support for CSR (moderating variables) will moderate the causal relationship between the different types of CSR messages (independent variables) and consumer CSR beliefs (dependent variable) and attitudes towards the company (dependent variable). Consumer scepticism has been studied extensively in the area of advertising and has been found to moderate the relationship between advertising stimuli and purchasing decisions (Petrescu et al. 2019). Consumer support for CSR has been found to moderate the relationship between a company's CSR initiatives and customer company evaluations and purchase intentions

(Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010, Kim, Ha, and Fong 2014, Edinger-Schons et al. 2019). Both moderating variables will be examined to understand the impact they have on consumer CSR beliefs and attitudes towards the company.

A moderator is a variable that can impact the strength and, at times, direction of the relationship between an independent (predictor) and dependent (criterion or outcome) variable (Baron and Kenny 1986).

Figure 4.1 Moderator model from Baron and Kenny (1986, 1174)



A factorial research design enables the researcher to determine whether the effect of one variable on another differs when a second variable is present. The term 'statistical interaction' can be used interchangeably with 'moderation'. If researchers are testing moderation effect, in a way they are studying the interactions effect (Hayes 2017). The moderation or interaction effect between two predictor variables can be examined using multiple regression analysis, with dummy-coded variables if categorical variables were involved (Warner 2013).

Moderation is the focus of many consumer research theories. One of these is the elaboration likelihood model of persuasion (ELM), which relates to the conditions influencing the effects of persuasive messages on attitude change (Petty and Cacioppo 1986). Moderation effects play a crucial role in the ELM model's conceptual and empirical underpinnings. For example, the extent of personal involvement in a topic or issue moderates the effect of argument strength on attitude change (Hayes 2017).

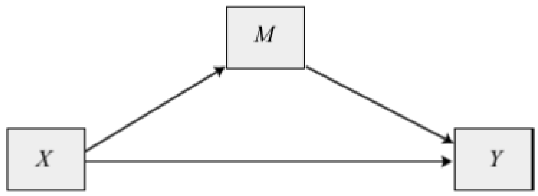
Within the context of consumer and marketing communication research, consumer scepticism has been found to moderate consumer responses to advertising and impact their purchase decisions (Ham and Kim 2020, Ramasamy et al. 2020). Highly sceptical consumers demonstrate a negative attitude towards advertisements and advertised brands. They tend not believe claims made by advertisers, resulting in low purchase intentions (Obermiller, Spangenberg, and MacLachlan 2005). Consumers with higher levels of scepticism tend to be more suspicious of the motivation behind cause-related marketing initiatives when the company promotes its public-serving motivation and fails to mention a firm-serving motivation (Bae 2018). This study will further investigate consumer scepticism as a moderating variable by looking at whether the effect of different CSR message approaches on consumer CSR beliefs and attitudes towards company will be moderated by their level of scepticism.

This study will also investigate the moderating effect of consumer support for CSR (moderating variable) on the relationship between CSR message approaches (independent variables) and CSR beliefs and attitudes towards the company (dependent variables). Studies in CSR have previously found that customers exhibiting high levels of CSR support will pay more attention to a company's CSR initiatives, and therefore are more impacted in their product buying decisions by those initiatives (Kuokkanen and Sun 2020). To date, there appears to be no published research examining the moderating effect of CSR support on different CSR message approaches. Hence, this study will explore the moderating effects of CSR support in this context.

4.10.6 Mediation effects

This study will also examine potential mediation effects pertaining to the relationship between the independent (or predictor) variables and the dependent (or criterion) variable. This study hypothesises that consumer attributions about a company's CSR motivation will mediate the relationship between CSR message approaches (independent variable) and consumer CSR beliefs (dependent variable) as well as their attitudes towards the company (dependent variable). Previous studies examining the effectiveness of CSR initiatives have found that consumers are concerned with the intentions behind a company's CSR initiatives (Park, Lee, and Kim 2014, Forehand and Grier 2003, Kim and Lee 2012). A perceived self-serving motive will cause consumers to regard CSR initiatives less favourably than a public-serving motive (Ellen, Webb, and Mohr 2006, Groza, Pronschinske, and Walker 2011, Skarmeas and Leonidou 2013). Therefore, this study aims to explore whether consumer attributions of a company's CSR motive (mediating variable) will mediate the relationship between the CSR message approaches (independent variable) and consumer CSR beliefs and attitudes towards the company (dependent variables).

Figure 4.2 Mediation diagram from Hayes (2017, 79)



The basic mediation model can be represented in the above conceptual diagram from Hayes (2017). In this model, M is the mediating variable. The model shows there are two consequence variables, M and Y, and two antecedent variables, X and M; with X causally influencing M and Y, and M causally influencing Y. Another way of explaining this will be the independent variable causes a change in the mediator which causes a change in the dependent variable; therefore, it is a model implying causality.

While a moderating variable aims to specify when certain effects hold, a mediating variable provides clues as to why and how such effects happen (Baron and Kenny 1986). For example, brand credibility has been found to mediate the relationship between CSR initiatives and consumer purchase intentions, and this can be understood as the reason why CSR may lead to increased intentions to purchase – it is because of the creation of brand credibility (Abu Zayyad et al. 2020). Previous research has found that consumer attributions about a company's CSR motives mediate the relationship between CSR initiatives and evaluations of the company as well as scepticism towards an advertisement (Forehand and Grier 2003). Consumers are willing to acknowledge a company's CSR initiatives as long as there is a perceived public-serving motive behind them (Kim and Lee 2012). Based on the previous literature, this study seeks to further understanding of the mediating effect of consumer attributions about a company's CSR motivations by examining their impact on the relationship between different CSR message approaches and CSR beliefs.

4.11 Chapter summary

This chapter has detailed and justified the research methodology used in this study. The positivist research paradigm and the experimental research design were discussed. The use of quantitative, statistical analyses such as factor analysis, reliability tests (Cronbach's alpha), MANOVA and multiple regression analysis were explained. The chapter also provided details on how the online survey data collection was conducted using the Qualtrics and MTurk platforms, the rationale behind the selection of participants for the study, the scales used and how the experimental stimuli for the four different CSR message approaches were designed. The next chapter will focus on the data analyses and findings from Pilot Studies 1 and 2 and the main study.

Chapter 5: Data Analysis and Results

5.0 Chapter overview

This chapter covers the data collection and analyses for the main study and the two pilot studies preceding it. The data is obtained from the two pilot studies and the main study, and subsequently statistical analyses were performed on them by using IBM SPSS software package. The primary objective of this research is to examine whether narrative, ambiguous and invitational CSR message approaches are superior to an informational message approach in leading to positive consumer perceptions of a company's CSR efforts and attitudes towards the company. The impact of third-party endorsement and CSR history on CSR communication will also be investigated. Potential moderating variables such as consumer CSR support and scepticism, as well as mediating variables such as consumer attributions of CSR motives are also examined. Established scales were used in both pilot studies and the main study. Factor analyses were performed on the scales to check their factorial validity. Subsequently, reliability tests were performed on the scales and Cronbach's alphas were obtained to ensure the internal validity of all items on the scales. The checking of the suitability of the experimental stimuli (CSR message approaches) conducted in Pilot Study 1 and 2, the fine-tuning of the stimuli for the main study, and the statistical results are reported in this chapter. The results of the hypotheses testing, using analyses including MANOVA and multiple regression, are presented and explained in detail in this chapter.

5.1 Pilot study 1

Pilot studies were completed to confirm if the respondents will be able to distinguish between the four experimental stimuli and perceive them as intended by the researcher (Li 2008, Crolic and Janiszewski 2016). Other important objectives were to ensure the effectiveness and flow of the online survey set up via the Qualtrics platform, to ensure there is a good general understanding of the survey questions by the respondents, to confirm whether the survey can be completed within the estimated timeframe and if there might be any ethical issues raised by respondents regarding the visual stimuli and survey questions. For further explanation of the pilot studies please refer to Chapter 4: Research Methodology.

Data collection for Pilot Study 1 was undertaken on 16th September 2016. A total of 320 respondents took part in an online Qualtrics survey. Following the lead of studies with a similar research design in the prior literature, the sample size for the pilot was set at a minimum of approximately 20 per cent of the proposed sample size for the main study (Zheng 2010, Yang, Kang, and Johnson 2010). In total, 16 Qualtrics surveys were administered in the pilot study based on the factorial design of 4 (informational, narrative, invitational and ambiguous) x 2 (third-party endorsed versus no third-party endorsement) x 2 (CSR history apparent versus CSR history not apparent). Further explanation is provided in Chapter 4: Research Methodology. A rounded-up number of 20 respondents per Qualtrics link was deemed acceptable, giving a total of 320 participants (20 respondents for each of the 16 Qualtrics surveys). This is in line with typical benchmarks for pilot studies (Hair et al. 2008, 285, Ruel, Edward Wagner, and Joseph Gillespie 2016, 103). For the list of 16 Qualtrics surveys, please refer to Appendix 8.

The respondents were recruited through a commercial data collection company based in Australia. The reasons for using an Australian data collection company – even though the respondents were from the US – was because the company offered competitive pricing, had extensive experience in providing data collection services to tertiary institutions and the commercial sector, had considerable experience collaborating with Australian universities in academic research and also offered the ease of communication associated with using a locally-based vendor. In terms of demographics, the sample exhibited a balanced gender distribution with the majority falling into the 25 to 64 age brackets. The age distribution is aligned with the age distribution of the American population overall as reported by the United States Census (U.S. Census Bureau 2016, Hebert et al. 2013). Most of respondents were high school graduates, followed by bachelor's degree holders. The respondents were mainly salaried employees, with salaries ranging from US$25,000 to US$54,999. All respondents were from the USA, as stipulated by the research protocol. Please refer to Chapter 4: Research Methodology for a more detailed discussion of respondent selection.

The experimental CSR stimuli feature a fictional company called StrongCoffee. The content focuses on StrongCoffee's various CSR initiatives such as offering scholarships, improving the lives of coffee farmers and the environment in Kochere, a town in Ethiopia. For detailed information on the design of the experimental stimuli please refer to Chapter 4: Research Methodology. The Pilot 1 experimental stimuli can be found in Appendix 4.

The 20 respondents per cell were randomly assigned to each of the 16 surveys. After data collection, the data set was cleaned to eliminate incomplete responses, speedsters (respondents who rushed through survey by completing the survey under the minimum required time) (Matthijsse, De Leeuw, and Hox 2015) and straight-liners (those giving the same response to a series of questions in the survey) (Reuning and Plutzer 2020). The data were then analysed using the IBM SPSS software package.

5.1.1 Experimental stimuli manipulation checks

Established scales were used for the Pilot Study 1 experimental stimuli manipulation checks (see Table 4.1). The purpose of the manipulation checks was to ensure that the informational, narrative, ambiguous and invitational CSR messages designed for this study were perceived by participants in the manner intended by the researcher. To ensure that the selected scales provided valid and reliable measures of the underlying constructs of interest, factor analyses and scale reliability tests (Cronbach's Alpha) were performed and descriptive statistics obtained for further examination and analysis.

5.1.1.1 Factor analysis

Factor analysis is a data reduction statistical technique that summarises large sets of variables into a smaller number of factors (Pallant 2011). Factor analysis is also used by researchers to collect various types of evidence relating to validity (Knekta, Runyon, and Eddy 2019). Validity refers to how accurate and precise a measure is, how confident researchers are about the quality of their measure and whether the instrument "measures what it is designed to measure" (Knekta, Runyon, and Eddy 2019, 2). Tests of validity come in multiple forms, including tests for face validity (i.e., whether a set of measures captures the essence of the construct); concurrent validity (i.e., whether a new measure produces results which are highly correlated with other measures of the same construct) (Hagger, Gucciardi, and Chatzisarantis 2017); predictive validity (i.e., whether a measure is able to forecast future outcomes or accurately predict the value of the criterion variable) (Salkind 2010b); and, construct validity (i.e., whether a measure can distinguish one group of respondents from another in relation to the construct in question and 'behaves' as theorised within its nomological network, which is the theoretical framework of interrelated constructs) (Preckel and Brunner 2017, Fink 2010). Factorial validity is established when scale items have been found to accurately tap the theorised dimensions of a construct (Sekaran and Bougie 2016). Factor analysis enables researchers to assess the factorial validity of the scale in question (Bryman and Cramer 2011). Pilots 1 and 2 and the main study used established scales as the measurement instruments. Although these scales have been published in reputable peer reviewed journals and have been validated previously (Fields 2002), factor analysis when the scales are readministered enables a there to be a check for factorial validity in the context of the new study (Jia and Jia 2009, Fields 2002).

There are several types of factor analysis, commonly categorised into exploratory and confirmatory factor analysis (Mooi and Sarstedt 2011). Exploratory factor analysis (EFA) is used in this study as it examines the interrelationships of the various variables (Pallant 2011) without fitting the results into a pre-determined theoretical model (Bryman and Cramer 2011). Confirmatory factor analysis (CFA), in contrast, seeks to confirm that the factors obtained from an analysis fit with a proposed theory (McMurray, Hinton, and Brownlow 2014) by comparing the measurement and theoretical models (Bryman and Cramer 2011). Principal components analysis (PCA) is a type of exploratory factor analysis (EFA) that explicates the maximum amount of variance which can be accounted for by the minimum set of factors (McMurray, Hinton, and Brownlow 2014). Generally, PCA is the preferred form of analysis to determine the factorial validity of established scales in a new context (Bryman and Cramer 2011, Sekaran and Bougie 2016).

Measures of the suitability of a data set for factor analysis include the Kaiser-Meyer-Olkin (KMO) coefficient, which should be greater than 0.70, and the Bartlett test, which should produce a value lower than .05 thus indicating the items are sufficiently related to each other for factor analysis to proceed. In this research, the eigenvalues greater than 1 rule is followed. This determines the number of factors to be retained as a result of the analysis. Factors with an eigenvalue greater than 1 explain a greater amount of the observed variance than does the sum of the individual items which load onto that factor on average (Leech, Barrett, and Morgan 2015). In other words, the factor ‘adds value’ to the analysis in comparison with analysing each item individually. Varimax rotation was selected to assist interpretation of the pattern of factor loadings (Pallant 2011). Varimax is a form of orthogonal rotation which assumes that factors are independent (orthogonal) to each other (Allen, Bennett, and Heritage 2018). It is the most commonly used rotation to facilitate the interpretability of the factors obtained (Mooi and Sarstedt 2011).

For factor analysis, a minimum sample size of 100 to 300 is generally recommended (MacCallum et al. 1999), but for exploratory factor analysis N= 50 may be considered a reasonable minimum (de Winter, Dodou, and Wieringa 2009). In terms of pilot studies, previous research involving factor analyses with sample sizes of 20 to 40 have been reported (Johanson and Brooks 2010, Al-Balhan et al. 2018). A minimum respondent to item ratio of between 5:1 and 10: 1 for EFA is also recommended (Osborne and Costello 2004)

For Pilot 1, the sample size for factor analyses related to each manipulation check is 80 (20 respondents x 4 Qualtrics links); for Pilot Study 2, n = 45. In the main study, a total of 1280 participants responded to the scales measuring CSR beliefs, attitudes towards the company, attribution of CSR motives, consumer CSR support and consumer scepticism. Hence, in both pilot studies and the main study the sample sizes were adequate for the factor analyses undertaken. Detailed discussion of the factor analyses conducted is provided below.

5.1.1.2 Reliability tests

Scale reliability refers to the consistency of a scale in measuring a concept or variable (Bryman and Cramer 2011). External reliability is a measure of the stability of a scale over time (Sekaran and Bougie 2016). Following factor analysis, an internal reliability test is often performed to ensure the internal consistency of the scale items purporting to measure a particular concept or variable (Bryman and Cramer 2011), i.e., how well do the scale items ‘hang together’. Cronbach’s alpha, which is the coefficient of the internal reliability test, is typically calculated (Sekaran and Bougie 2016). Alpha coefficients greater than 0.7 are considered to establish an acceptable level of reliability - the closer the result to 1, the more internally reliable the scale is (Field 2009, 675, Nunnally 1978).

5.1.1.3 Descriptive statistics

Descriptive statistics are numerical patterns observed in a data set which provide information on the target population (Pallant 2011, Hair et al. 2008). Mean scores are descriptive statistics which represent the average values of the responses provided for the survey questions by the respondents (Morgan et al. 2011). To ensure the experimental stimuli themselves are suitable to be used for the main study, the mean scores and standard deviations for the responses on the experimental stimuli were obtained from Pilot Study 1. Responses are captured in the form of Likert scales where 1 represents Strongly Disagree and 7 represents Strongly Agree. Therefore, 3.5 is the mid-point of the scale. It is proposed that a mean score of 4 and above will indicate that the respondents are interpreting the CSR message experimental stimuli as intended.

The SPSS outputs and summary of results of the analyses for Pilot 1 are discussed in the section below.

5.1.2 Informational message stimulus manipulation checks (Pilot Study 1)

The Pilot Study 1 informational message stimuli manipulation check was performed using Yoo and MacInnis’s (2005) two-dimensional emotional versus informational ad format scale. Using the eigenvalues greater than one rule and Varimax rotation, factor analysis resulted in the identification of one factor but not the two factors comprising of ‘informational’ and ‘emotional’ factors as theorised by Yoo and MacInnis (2005). The total variance explained by factors was 76.6%. The Cronbach’s alpha coefficients for the informational factors were 0.898, which is above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978). The stimulus was further updated and new factor analysis performed in Pilot Study 2 to further check whether two factors can be obtained as per the original scale.

Table 5.1 Rotated component matrix – Informational scale (Pilot Study 1)

Items	Factor
	1
The above message provides a lot of information.	.856
The above message appeals to my rationality.	.870
The above message appeals to my emotion.	.899
The above message creates a mood.	.878

Normally, further data analysis will only take place once factorial validity is established. However, as pilot studies provide an opportunity for the researcher to use the initially collected data to generate preliminary results (Ruel, Edward Wagner, and Joseph Gillespie 2016), the mean score was obtained enabling an examination of how respondents have interpreted the informational message stimuli.

The mean recorded for the rational dimension was 5.50 (above a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.2 below, which indicates that the stimulus did elicit a rational or informational response in participants. However, a high mean score of 5.34 (as shown in Table 5.2 below) was recorded for the emotional dimension as well which indicated that the stimulus has quite an emotional or affective impact on respondents.

Table 5.2 Descriptive statistics – Informational scale (Pilot Study 1)

Informational scale (Pilot 1)	Mean scores	Std. deviation
Informational	5.50	1.53
Emotional	5.34	1.62

As highlighted by Tian, Bearden, and Hunter (2001), in developing and refining survey items – and evaluating respondents' reactions to experimental stimuli – it is important to minimise potential confounds and enhance the differences and uniqueness of each stimulus. The analysis indicated that the visuals and text used in the pilot study stimuli might not have appeared to be sufficiently 'informational or rational' to respondents.

As the aim of the study is to find out whether an informational (i.e., rational) CSR message approach will perform better than one which is emotional and affective in nature, it is crucial that the intended informational message can be easily distinguished by respondents from the alternatives. It is important that the stimulus is perceived to be more informational or rational in its appeal rather than narrative or emotional. As such, the stimulus was updated for Pilot Study 2 and a new factor analysis was conducted (further discussion in Section 5.2.1 below). Further details about the changes to the stimulus are provided in Section 5.2 below. The samples of Pilot Study 1 and 2 informational stimuli can be found in Appendix 4 and 5. The informational scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.1 and 2.2.

5.1.3 Narrative message stimulus manipulation checks (Pilot Study 1)

Narrative message stimulus manipulation checks involved the use of two scales, i.e., narrative transportation scale and character identification scale. Narrative transportation scale focuses on the ability of the story transport the readers to the fictional world of the story (Green and Brock 2000), whereas character identification scale concerns how well the readers can identify themselves with the characters in the story (Igartua 2010).

5.1.3.1 Narrative transportation scale (Pilot Study 1)

Using the eigenvalues greater than one rule and Varimax rotation, factor analysis did not result in identification of one factor as per the original scale but two factors, i.e., 'narrative transportation' (items 1,3,4,6,7,8,10,11) and 'narrative absorption' (items 2,5,9) factors. Narrative transportation refers to a phenomenon where readers of a story are psychologically transported to the world of the narrative (Green and Brock 2000). Narrative absorption refers to whether the respondents are attracted and able to pay attention to the narrative (Green and Brock 2000, Hakemulder et al. 2017). The reverse worded items were reverse scored accordingly. The total variance explained by two factors was 66.5%. The Cronbach's alpha coefficients for the transportation factor was 0.90 and narrative absorption was 0.71, which is above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978).

Table 5.3 Rotated component matrix – Narrative transportation scale (Pilot Study 1)

Items	Factors	
	1	2
While I was reading this message, I could easily picture the events in it taking place	.749	
While I was reading this message, activity going on in the room around me was on my mind		.790
I could picture myself in the scene of the events described in this message.	.783	
I was mentally involved in this message while reading it.	.794	
After finishing this message, I found it easy to put it out of my mind.		.685
I wanted to learn how this message ended.	.805	
This message affected me emotionally.	.794	
I found myself thinking of ways this message could have turned out differently.	.712	
I found my mind wandering while reading this message.		.803
The events in this message are relevant to my everyday life.	.745	-.479
The events in this message have changed my life.	.733	-.438

The mean recorded for the narrative transportation dimension was 4.48 and for narrative absorption was 4.22 (above a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.4 below, indicate that the respondents interpret the narrative message as intended. The mean score results showed with the narrative stimuli used, narrative transportation and absorption have taken place. Respondents were able to transport into the fictional world of the narrative and were also absorbed into the narrative, where they did not aware of the surroundings and were attracted to the story when reading it.

As the main focus of this study is on narrative transportation, based on Escalas (2004a and 2007), the scale was further refined in Pilot Study 2 to focus more on capturing the 'narrative transportation' factor, rather than the 'narrative absorption' factor. This is further reported in Section 5.2.2.1. The narrative stimulus was updated in Pilot Study 2 with the hope of achieving greater narrative transportation.

Table 5.4 Descriptive statistics – Narrative transportation scale (Pilot Study 1)

Narrative transportation scale (Pilot 1)	Mean scores	Std. deviation
Narrative transportation	4.48	1.63
Narrative absorption	4.22	1.75

The samples of Pilot Study 1 and 2 narrative stimuli can be found in Appendix 4 and 5. The narrative scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.2a and 2.2a.

5.1.3.2 Character identification scale (Pilot Study 1)

Igartua's (2010) character identification scale was used to check the suitability of the narrative message experimental stimuli. Using the eigenvalues greater than one rule and Varimax rotation, factor analysis resulted in the identification of two factors as per the original scale. The first factor, named 'character identification' factor, consists of items 8,9,10,11,12,13,14, focused on respondents' cognitive understandings and emotional empathy with the character in the narrative (Igartua 2010). The second factor, named 'character experience' factor, consists of items 1,2,3,4,5,6,7 focus on respondents' loss of self-awareness and start to experience the becoming of the character in the narrative (Igartua 2010). The total variance explained by two factors was 72.8%. The Cronbach's alpha coefficients for the character identification factor was 0.92 and character experience was 0.93, which is above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978).

Table 5.5 Rotated component matrix – Character identification scale (Pilot Study 1)

Items	Factors	
	1	2
I thought I was like the characters or very similar to them.	.862	
I thought that I would like to be like or act like the characters.	.808	
I identified with the characters.	.819	
I felt "as if I were the characters".	.886	
I had the impression that I was really experiencing the story of the characters.	.688	.488
I felt as if I "formed part of" the story.	.714	
I myself have experienced the emotional reactions of the characters.	.717	
I understood the characters' way of acting, thinking or feeling.	.652	.483
I tried to see things from the point of view of the characters.		.917
I tried to imagine the characters' feelings, thoughts and reactions.		.906
I understood the characters' feelings or emotions.		.702
I was worried about what was going to happen to the characters.	.522	.592
I felt emotionally involved with the characters' feelings.	.743	.491
I imagined how I would act if I found myself in the place of the characters.	.460	.683

The mean recorded for the character identification dimension was 4.50 and for character experience was 3.56 (above a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.6 below, indicate that the respondents interpret the narrative message as intended. The mean score results showed with the narrative stimuli used, respondents were able to identify themselves with the characters. The scale was refined for Pilot Study 2 to focus only on 'character identification' (i.e., cognitively understanding and emotionally empathising with the character in the narrative) rather than the losing of self-awareness and start to experience the becoming of the character in the narrative (the 'character experience' factor), as that is the main objective of the stimulus manipulation. The narrative stimuli were updated in Pilot Study 2 with the hope of achieving greater character identification. Further discussion is provided in Section 5.2.2.2.

Table 5.6 Descriptive statistics – Character identification scale (Pilot Study 1)

Character identification scale (Pilot 1)	Mean scores	Std. deviation
Character identification	4.50	1.69
Character experience	3.56	1.80

The samples of Pilot Study 1 and 2 narrative stimuli can be found in Appendix 4 and 5. The character identification scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.2b and 2.2b.

5.1.4 Ambiguous message stimulus manipulation checks (Pilot Study 1)

Putnam and Sorenson's (1982) scale were used to check the suitability of the ambiguous message stimulus. The original scale had been conceptualised as unidimensional (Putnam and Sorenson 1982). Using the eigenvalues greater than one rule and Varimax rotation, factor analysis resulted in the identification of two factors, message ambiguity (items 3,4,5,6) and message complexity (items 1,2). The reverse worded items were reverse scored accordingly. The total variance explained by two factors was 79.4%. The Cronbach's alpha coefficients for message ambiguity factor was 0.90 and message complexity was 0.77, which is above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978).

Table 5.7 Rotated component matrix – Message ambiguity scale (Pilot Study 1)

	Factors	
	1	2
How many ways do you think this statement could be interpreted?		.898
How complicated or complex is this message?		.899
How easy is it for you to determine the specific meaning of this message?	.888	
How clear is this message?	.878	
How easy is it to determine an appropriate course of action or response to this message?	.901	
To what extent does this message indicate what action should be taken on this matter?	.847	

The mean recorded for the character message ambiguity dimension was 2.94 and for message complexity was 3.65 (both of which are below a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.8 below, indicate that the stimulus was not ambiguous enough.

Hence, it was apparent that further work was required on this stimulus prior to its administration in the main study. The scale was refined in Pilot Study 2 and the ambiguous stimulus was updated in Pilot Study 2 with the hope of achieving greater message ambiguity. Further discussion is provided in Section 5.2.3.

Table 5.8 Descriptive statistics – Message ambiguity scale (Pilot Study 1)

Message ambiguity scale (Pilot 1)	Mean scores	Std. deviation
Message ambiguity	2.94	1.57
Message complexity	3.65	1.69

The samples of Pilot Study 1 and 2 ambiguous stimuli can be found in Appendix 4 and 5. The ambiguous scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.3 and 2.3.

5.1.5 Invitational message stimulus manipulation checks (Pilot Study 1)

Yang, Kang and Johnson's (2010) scale was used to check the suitability of the invitational message in Pilot 1. The original scale had been conceptualised as unidimensional (Yang, Kang, and Johnson 2010). However, factor analysis has led to the extraction of two factors, i.e., invitational factor (items 1,6,7) and 'openness in communication' factor (items 2,3,4,5). The reverse worded items were reverse scored accordingly. The total variance explained by two factors was 66.3%. The Cronbach's alpha coefficients invitational factor was 0.61 and 'openness in communication' factor was 0.86, which is above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978).

Table 5.9 Rotated component matrix – Invitational scale (Pilot Study 1)

Items	Factors	
	1	2
The company that releases this information seems to make an effort to respond to comments		.631
The company that releases this information seems to ignore others' perspectives or opinions	.861	
The company that releases this information seems arrogant.	.894	
The company that releases this information tends to be authoritative.	.723	
The company that releases this information seeks control over others.	.889	
The company that releases this information seems to be aware of the audience.		.815
The company that releases this information tries to teach others		.818

The mean recorded for the 'invitational' factor was 4.50 and for 'openness in communication' factor was 5.06 (both were above a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.10 below. The results showed that the respondents were able to see the stimulus as invitational and that the company was not overly authoritative and was instead quite open in the communication. The scale was further refined in Pilot Study 2 and the stimulus was further improved updated in Pilot Study 2 to make it appeared to be more invitational. As the original scale contained some reversely worded questions, the scale was updated in the Pilot Study 2 to feature only straightforward worded questions to reduce potential confusions to the respondents. Further discussion is provided in Section 5.2.4.

Table 5.10 Descriptive statistics – Invitational scale (Pilot Study 1)

Invitational scale (Pilot 1)	Mean scores	Std. deviation
Invitational	4.50	0.62
Openness in communication	5.06	1.64

The samples of Pilot Study 1 and 2 invitational stimuli can be found in Appendix 4 and 5. The ambiguous scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.4 and 2.4.

5.2 Pilot study 2

The main objective for Pilot Study 2 was to continue to test whether the respondents could discern the four different CSR messages (experimental stimuli) as intended by the researcher, this time with the newly updated and improved stimuli. The analyses from Pilot Study 1 indicated that the message stimuli had the potential to be further improved in order to enhance their effectiveness in priming the respondents.

The data collection for Pilot Study 2 was completed in September 2017 through the same commercial data collection company used for Pilot Study 1. A total of 40 respondents, in keeping with benchmarks for typical pilot studies (Hair et al. 2008, 285, Ruel, Edward Wagner, and Joseph Gillespie 2016, 103), were initially assigned to each experimental condition. The data collection company subsequently provided a bonus of five extra respondents per experimental stimuli, making a total of 45 respondents for each survey. In contrast to Pilot Study 1 which tested 16 experimental conditions based on the 4 (four message approaches) x 2 (third-party endorsed versus no third-party endorsement) x 2 (CSR history apparent versus CSR history not apparent) factorial design, for Pilot 2 Study it was decided that only the four message approaches (all with no third-party endorsement and CSR history not apparent) would be tested. This was because the aspects of the stimuli in need of improvement related to the representations of the four message approaches. A total of 180 respondents (4 Qualtrics survey links x 45 respondents) ultimately completed the surveys. Similar to Pilot Study 1, the age distribution for the second pilot was representative of the age distribution documented in the United States Census (U.S. Census Bureau 2016, Hebert et al. 2013).

Respondents for Pilot Study 2 had an approximately equal distribution in terms of gender, with a modal age bracket of 25 to 64. Most of the respondents were high school graduates, followed by bachelor’s degree graduates. Respondents were typically salaried employees, with salaries ranging from US$25,000 to US$54,999. All respondents were from the USA as stipulated by the sampling strategy.

In Pilot Study 1, all 16 stimuli featured a photograph of a fictional young Ethiopian girl by the name of ‘Adey’, a representative of someone hailing from Ethiopia’s Kochere community who could potentially benefit from StrongCoffee’s CSR initiatives. The main reason the Adey photograph was used throughout all 16 stimuli in the first pilot was to maintain the consistency of the visual stimuli thus minimising potential confounds. However, the mean scores obtained from the message stimuli in Pilot Study 1 (as discussed above) revealed that the informational CSR message elicited responses high in both rationality and emotion. The photograph of Adey may have played a role in generating this emotional response. To make this message appear more informational and factual-sounding, the photo of Adey was replaced with a less emotion-triggering photo of coffee beans. Additionally, the mean scores obtained from the message stimuli in Pilot Study 1 showed that the narrative, ambiguous and invitational messages could be further improved to enhance their effectiveness as experimental stimuli. For example, the narrative message could be further enhanced in terms of its storytelling elements. Likewise, the ambiguous and invitational messages in terms of their intended characteristics. Thus, four newly modified and edited CSR experimental stimuli were tested in the second pilot. For illustrations of the stimuli, refer to Appendix 4 (Pilot Study 1 stimuli samples) and Appendix 5 (Pilot Study 2 stimuli samples).

The factor analysis results from Pilot Study 1 indicated that the scale items used for the informational, narrative, ambiguous and invitational manipulation checks did not necessarily load onto the same dimensions as anticipated based on the prior literature. Therefore, in Pilot 2 the scales were refined by rewording some of the items to make their meanings clearer, changing some of the reverse-scored items which may have caused confusion, and removing some unsuitable items (Pallant 2011).

Factor analysis and scale reliability (Cronbach's alpha) tests were performed on the data obtained for Pilot 2 following similar procedures to the first pilot. Descriptive statistics were also obtained for further analysis with the results discussed in the sections below.

5.2.1 Informational message stimulus manipulation checks (Pilot Study 2)

Using the eigenvalues greater than one rule and Varimax rotation, factor analysis resulted in the identification of two factors, i.e., rational and emotional dimensions, as per the original Yoo and MacInnis's (2005) scale. The total variance explained by the two factors was 87.4%. The Cronbach's alpha coefficients for the informational and emotional factors were 0.98 and 0.90 respectively, both of which are above the acceptable minimum of 0.70 (Field 2009, 675, Nunnally 1978).

Table 5.11 Rotated component matrix – Informational scale (Pilot Study 2)

Items	Factors	
	1	2
The above message provides a lot of information.		.904
The above message appeals to my rationality.		.918
The above message appeals to my emotion.	.956	
The above message creates a mood.	.942	

The mean recorded for the rational dimension was 4.46 (above a mid-point of 3.5 on a 7-point Likert scale), as shown in Table 5.12 below, indicates that the stimulus did elicit a rational or informational response in participants. However, it is clear from the even higher mean score for the emotional dimension (4.75) that the revised stimulus continued to also have an affective impact on respondents.

Table 5.12 Descriptive statistics – Informational scale (Pilot Study 2)

Informational scale (Pilot 2)	Mean scores	Std. deviation
Informational	4.46	1.54
Emotional	4.75	1.58

The samples of Pilot Study 1 and 2 informational stimuli can be found in Appendix 4 and 5. The Informational scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.1 and 2.1.

5.2.2 Narrative message stimulus manipulation checks (Pilot Study 2)

5.2.2.1 Narrative transportation scale (Pilot Study 2)

As discussed above, Green and Brock's (2000) narrative transportation scale was used in Pilot Study 1. However, the subsequent factor analysis did not demonstrate a unidimensional factor structure as anticipated. Based on Escalas (2004a and 2007), some items were removed or consolidated for Pilot 2. In the subsequent factor analysis, all items loaded onto a single factor which explained 75.5% of the variance. A scale reliability test resulted in a Cronbach's alpha of 0.83. Therefore, the scale appears suitable for evaluating the extent of respondent narrative transportation as a result of exposure to the stimulus.

Table 5.13 Rotated component matrix – Narrative transportation scale (Pilot Study 2)

Items	Factor
	1
I was mentally involved in the message while reading it.	.881
While thinking about the message, I could easily picture the events in it taking place.	.924
I could picture myself in the scene described in the message.	.797

As shown in Table 5.14 below, the mean score for narrative transportation is above the mid-point on a 7-point Likert scale, indicating participants respond to the message as anticipated. This suggests the revised stimulus is suitable for continued use in the study.

Table 5.14 Descriptive statistics – Narrative transportation scale (Pilot Study 2)

Narrative transportation scale (Pilot 2)	Mean scores	Std. deviation
	4.66	1.39

The samples of Pilot Study 1 and 2 narrative stimuli can be found in Appendix 4 and 5. The narrative scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.2a and 2.2a.

5.2.2.2 Character identification scale (Pilot Study 2)

Igartua's (2010) scale was used to evaluate the extent of identification with the characters in Pilot Study 1. Subsequent factor analysis resulted in identification of two factors, i.e., the 'character identification' factor and 'character experience' factor. The scale was refined for Pilot Study 2 to focus on items designed to tap the 'character identification' dimension. In the subsequent factor analysis, all items loaded onto a single factor which explained 74.8% of the variance. A scale reliability test resulted in a Cronbach's alpha of 0.93. Therefore, the scale appears suitable for evaluating the extent of respondent identification with the characters as a result of exposure to the stimulus.

Table 5.15 Rotated component matrix – Character identification scale (Pilot Study 2)

Items	Factor
	1
I understood Adey's way of acting, thinking and feeling.	.931
I tried to see things from Adey's point of view.	.868
I tried to imagine Adey's feelings, thoughts and reactions.	.901
I understood the Adey's feelings and emotions.	.913
I felt emotionally involved with Adey's feelings.	.815
I imagined how I would act if I found myself in Adey's place.	.749

As shown in Table 5.16 below, the mean score for character identification is above the mid-point on a 7-point Likert scale, indicating participants respond to the message as anticipated. This suggests the revised stimulus is suitable for continued use in the study.

Table 5.16 Descriptive statistics – Character identification scale (Pilot Study 2)

Character identification scale (Pilot 2)	Mean scores	Std. deviation
	4.90	1.31

The samples of Pilot Study 1 and 2 narrative stimuli can be found in Appendix 4 and 5. The character identification scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.2b and 2.2b.

5.2.3 Ambiguous stimulus manipulation checks (Pilot Study 2)

Putnam and Sorenson's (1982) scale was used in Pilot Study 1 to evaluate the ambiguous message stimulus. However, the subsequent factor analysis did not demonstrate a unidimensional factor structure as anticipated. Hence, the scale was refined accordingly for Pilot Study 2. In the subsequent factor analysis, all items loaded onto a single factor which explained 87.8% of the variance. A scale reliability test resulted in a Cronbach's alpha of 0.86. Therefore, the scale appears suitable for evaluating the extent to which the ambiguous stimulus elicits the anticipated response.

Table 5.17 Rotated component matrix – Message ambiguity scale (Pilot Study 2)

Items	Factor
	1
Please rate how easy it was to determine the specific meaning of the message	.937
Please rate the clarity of the message	.937

As can be seen in Table 5.8, the mean score recorded on the ambiguity scale in Pilot 2 by those exposed to the ambiguous message stimulus was below the mid-point of the scale, where 1 means that the 'message is very easy to understand (or very clear)' and 7 equates to the 'message is hard to understand (or very unclear)'. Hence it is apparent that further fine-tuning of the stimulus is required. This was undertaken prior to the re-administration of the ambiguous message stimulus in the main study.

Table 5.18 Descriptive statistics – Message ambiguity scale (Pilot Study 2)

Message ambiguity scale (Pilot 2)	Mean scores	Std. deviation
	3.13	1.63

The samples of Pilot Study 1 and 2 ambiguous stimuli can be found in Appendix 4 and 5. The ambiguous scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.3 and 2.3.

5.2.4 Invitational stimulus manipulation checks (Pilot Study 2)

The Yang, Kang, and Johnson (2010) scale used in the first pilot to evaluate the invitational message stimulus was refined for Pilot Study 2. Items originally reversed-scored were re-worded (see Appendix 1.4 and 2.4 for details) and factor analysis was performed on the refined scale. In the subsequent factor analysis, as theorised (Yang, Kang, and Johnson, 2010) all items loaded onto a single factor which explained 64.6% of the variance. A scale reliability test resulted in a Cronbach's alpha of 0.91. Therefore, the scale appears suitable for evaluating the extent to which the invitational stimulus elicits the anticipated response.

Table 5.19 Rotated component matrix – Invitational scale (Pilot Study 2)

Items	Factor
	1
StrongCoffee seems to make an effort to respond to comments.	.751
StrongCoffee seems to make an effort to pay attention or listen to others' perspectives or opinions.	.876
StrongCoffee seems humble.	.829
StrongCoffee seems to be open to suggestion.	.860
StrongCoffee seeks cooperation.	.733
StrongCoffee seems to be aware of the audience.	.852
StrongCoffee tries to learn from others.	.710

As shown in Table 5.20 below, the mean score for the invitational stimulus is well above the mid-point on a 7-point Likert scale, indicating participants respond to the message as anticipated. This suggests the revised stimulus is suitable for continued use in the study.

Table 5.20 Descriptive statistics – Invitational scale (Pilot Study 2)

Invitational scale (Pilot 2)	Mean scores	Std. deviation
	5.21	1.24

The samples of Pilot Study 1 and 2 invitational stimuli can be found in Appendix 4 and 5. The ambiguous scales used in Pilot Study 1 and 2 can be further referred to in Appendix 1.4 and 2.4.

5.3 Final preparation for the main study

Data analysis from Pilot 2 showed that respondents appear to interpret the experimental stimuli as distinctively informational, narrative or invitational as appropriate. However, the ambiguous stimulus required further revision to enhance the desired response. No other major changes were required for the stimuli to be used in the main study. In order to create a more realistic experience for the respondents – to make them feel as if they are reading a real-life CSR message so as to enhance the quality of responses - templates from an online graphic design platform were used to create more professional-looking messages that resemble the ones appearing in electronic or print media in the real world (see Appendix 7). For examples of the format of the CSR message experimental stimuli used in previous CSR research, see Sen and Bhattacharya (2001), Yang, Kang, and Johnson (2010), Wagner, Lutz, and Weitz (2009), Andreu, Casado-Díaz, and Mattila (2015) and Lee and Chung (2018).

The content of all four messages was subject to further modest refinement for the main study. The aim was to ensure the stimuli appeared more distinct and different from one another and therefore more meaningful responses could be obtained for the subsequent statistical analyses. For the informational messages, bullet points were added to create a more 'factual' impression and photographs depicting coffee beans, coffee plantations and coffee trees, which are less emotive, were used as the visual stimuli. For the narrative message, a photograph was used with a more human touch and narrative feel, featuring Adey (the fictional Ethiopian schoolgirl) appearing prominently in a classroom setting. A first-person narrative was also used. The ambiguous message was made to appear more equivocal in the main study by rewording the text to make it more indistinct to the respondents. For the invitational message, photos depicting people inviting and welcoming feedback and comments from the respondents for the CSR initiatives or programs were used. To view the samples of the experimental stimuli, refer to Appendix 5 (samples of Pilot Study 2 stimuli) and Appendix 6 (samples of the main study stimuli). To read further explanations on the design of the stimuli refer to Chapter 4: Research Methodology.

To improve on the quality of the data collected for the main study, the following updates were made to Qualtrics platform settings.

1. A compulsory one-minute reading time for all respondents to review the stimuli (CSR messages) before they can proceed to answer the survey questions.
2. An attention tracking question was added. Data from respondents answering incorrectly were removed from further analysis.

3. To ensure the random assignment of respondents and that no respondents were taking the surveys repeatedly, a filter question was used to block participants who had responded previously. Further Qualtrics settings were used to prevent multiple attempts by the same respondent.

5.4 Main study data collection and analyses

There are altogether 16 different versions of the CSR message stimuli which were distributed through 16 separate Qualtrics survey links for the purposes of the main study. For the complete list of the 16 surveys refer to Appendix 8.

The data collection for the main study was undertaken from 7th August to 2nd September 2019. A total of 1280 respondents were recruited through the MTurk platform, who were then randomly allocated to complete one of the 16 surveys on the Qualtrics platform. There was a balanced gender distribution among respondents, with a modal age bracket of 25 to 64 years. The highest number of respondents held bachelor's degrees, followed by high school graduates. Respondents were mainly salaried employees, with salaries ranging from USD $25,000 to USD $54,999. All respondents were located in the USA.

The statistical analyses selected for the main study using the SPSS software application were as follows.

1. Factor analyses – to evaluate the factorial validity of the various measurement scales and facilitate further analysis through data reduction. Scales analysed in this way included the following: CSR beliefs (dependent variable), attitude towards the company (dependent variable), attribution of CSR motives (mediating variable), consumer support for CSR (moderating variable) and consumer scepticism (moderating variable).
2. Scale reliability tests (Cronbach's alpha) – to ensure the scales used in the main study were internally consistent and stable.
3. MANOVA (Multiple Analysis of Variance) – to investigate differences between the four CSR message approaches, third-party endorsed, no third-party endorsement, CSR history apparent and CSR history not apparent (independent variables – IVs) in influencing consumer CSR beliefs and attitudes towards the company (dependent variables – DVs).

4. Descriptive statistics – to obtain mean scores and standard deviations for key constructs, including CSR beliefs, attitudes towards the company, consumer CSR support and consumer scepticism.
5. Multiple regression analysis – to examine the impact of potential moderating (consumer CSR support and consumer scepticism) and mediating variables (attribution of CSR motives).

5.4.1 Factor analysis (main study)

Established scales were used in the main study to collect data on consumer CSR beliefs, attitudes towards the company, consumer CSR support, consumer scepticism and attribution of CSR motives. Factor analysis was performed to evaluate factorial validity, i.e., whether the factor structure was consistent with prior theoretical expectations, and to facilitate further analysis through data reduction. A similar procedure for factor analysis to the one used in the pilot studies was followed. Subsequently, Cronbach's alpha coefficients were obtained for each composite scale to demonstrate reliability. The results are provided below.

Table 5.21 Rotated component matrix – CSR beliefs scale (main study)

Items	Factors	
	1	2
Is concerned to improve the general well-being of society.	.867	
Behaves ethically/honestly with its customers.	.820	
Prioritizes respect for ethical principles in its relationships over achieving superior economic performance.	.818	
Is concerned to respect and protect the natural environment.	.814	
Directs part of its budget to donations and social works favoring the disadvantaged.	.710	
Always respects the norms defined in the law when carrying out its activities.	.649	
Actively sponsors or finances events of value to society (sport, music...).	.595	
Always tries to improve its economic performance.		.830
Tries to obtain maximum profit from its activity.		.768
Tries to obtain maximum long-term success.		.746
Is concerned to fulfil its obligations vis-a-vis its shareholders, suppliers, distributors and other agents with whom it deals.		.711

Two factors with eigenvalues greater than 1 were obtained. The total variance explained by the two factors was 70.0%. Factor 1 pertains to consumer beliefs about the ethical aspects of a company's

CSR activities, whereas factor 2 captures the economic dimension of the construct. These findings are consistent with the theoretical framework of Salmones, Crespo, and Bosque (2005). The alpha coefficients for items related to the ethical and economic dimensions were 0.82 and 0.76 respectively. Both scores are within an acceptable range.

The scale will be used to measure the dependent variable 'CSR beliefs' in response to the four different message approaches. The descriptive statistics obtained are provided in section 5.4.2 below with the results of the MANOVA analysis in Section 5.4.3.

Table 5.22 Rotated component matrix – Attitudes towards the company scale (main study)

	Factor
	1
StrongCoffee is a company that I admire and respect.	.940
StrongCoffee is a company I have a good feeling about.	.926
StrongCoffee is a company I trust.	.917
StrongCoffee has a good overall reputation.	.867

One factor with an eigenvalue greater than 1 was extracted. The total variance explained was 83.3%. These findings are consistent with the theoretical framework of Ponzi, Fombrun, and Gardberg (2011). The Cronbach's alpha for the scale was 0.93 which is within an acceptable range.

The scale will be used to measure the dependent variable 'attitude towards the company' in response to the four different message approaches. The descriptive statistics obtained are provided in section 5.4.2 below with the results of the MANOVA analysis in Section 5.4.3.

Table 5.23 Rotated component matrix – Consumer CSR support scale (main study)

Items	Factor
	1
I would pay more to buy the products of a firm that shows it cares for the well-being of our society.	.905
I would pay more to buy products from a socially responsible firm.	.894
I consider the ethical reputation of businesses when I shop.	.883
I avoid buying products from firms that have engaged in immoral actions.	.804
If the price and quality of two products are the same, I would buy from the firm that has a reputation to be social responsible.	.727

One factor with eigenvalue greater than 1 was extracted. The total variance explained was 71.5%. These findings are consistent with the theoretical framework of Maignan (2001). The Cronbach's alpha for the scale was 0.90 which is within an acceptable range.

Consumer CSR support is hypothesised as a moderating variable. The potential effect of this moderating variable will be investigated if the CSR message approaches are found to predict CSR beliefs and attitudes towards the company. The results of the multiple regression analysis are discussed in Section 5.4.4 below.

Table 5.24 Rotated component matrix – Consumer scepticism scale (main study)

Items	Factor
	1
Corporate communication is truth well told.	.930
I feel I've been accurately informed after viewing most corporate communication.	.929
Corporate communication is a reliable source of information about the quality and performance of products.	.926
In general, corporate communication presents a true picture of the product being advertised.	.922
Corporate communication is generally truthful.	.921
Most corporate communication provides consumers with essential information.	.903
We can depend on getting the truth in most corporate communication.	.895
Corporate communication's aim is to inform the consumer.	.889
I believe corporate communication is informative.	.884

One factor with eigenvalue greater than 1 was extracted. The total variance explained was 83.0%. These findings are consistent with the theoretical framework of Obermiller and Spangenberg (1998) scale. The Cronbach's alpha for the scale is 0.97 which is within an acceptable range.

Consumer scepticism is hypothesised as a moderating variable. The potential effect of this moderating variable will be investigated if the CSR message approaches are found to predict CSR beliefs and attitudes towards the company. The results of the multiple regression analysis are discussed in Sections 5.4.4 (main study) and 5.6.2 (supplementary analysis) below.

Table 5.25 Rotated component matrix – Consumer attributions of CSR motives scale (main study)

Items	Factors			
	1	2	3	4
Is trying to give back something to society.	.868			
Has a long-term interest in society.	.829			
Feels morally obligated to help society.	.811			
Has an ethical responsibility to help society.	.792			
Wants to get new customers.		.854		
Hopes to increase its profits.		.795		
Wants to keep its existing customers.		.764		
Hopes to increase its competitiveness.		.742		
Feels its employees expect it.			.823	
Feels its stockholders expect it.			.802	
Feels its customers expect it.			.781	
Feels society in general expects it.			.707	
Is trying to benefit from the increased awareness of social problems.				.880
Is taking advantage of social causes.				.868
Is trying to capitalize on the growing social movement.				.835

Four factors with an eigenvalue greater than 1 were extracted. The total variance explained by the four factors was 73.5%. Factor 1 pertains to values-driven motives for a company's CSR activities (alpha 0.87), factor 2 to strategically-driven motives (alpha 0.86), factor 3 to stakeholder-driven motives (alpha 0.84), and factor 4 to egoistically-driven motives (alpha 0.90). These findings are consistent with the theoretical framework of Skarmeas and Leonidou (2013).

Consumer attributions of CSR motives is hypothesised as a mediating variable. The potential effect of this mediating variable will be investigated if the CSR message approaches are found to predict CSR beliefs and attitudes towards the company. The results of the multiple regression analysis are discussed in Sections 5.4.4 and 5.6.2 and MANOVA analysis, in Section 5.6.4 below.

The above factor analysis and reliability test results demonstrate that the scales used to measure the constructs of interest in the main study exhibit factorial validity. Details of the scales can be found in Appendix 3. The following sections from 5.4.2 to 5.6.4 will provide discussion of the descriptive statistics and multivariate analysis conducted on the data obtained by the use of these measurement scales.

5.4.2 Descriptive statistics (main study)

Descriptive statistics are numerical patterns observed through a data set which provide insight into the characteristics of the target population (Pallant 2011, Hair et al. 2008). Mean scores are the average values of the responses provided by the respondents (Morgan et al. 2011). Standard deviation measures the amount of variation from the mean of a set of values (Hair, Bush, and Ortinau 2003). In a normal distribution, plus or minus 1 to 2 SD is acceptable (Sekaran 2003). Descriptive statistics for the following constructs are provided in Table 5.26: CSR beliefs (ethical dimension); CSR beliefs (economic dimension); attitudes towards the company; consumer CSR support; consumer scepticism; values-driven motivations; strategically-driven motivations; stakeholder-driven motivations; and, egoistically-driven motivations.

Table 5.26 Descriptive statistics – Mean scores (main study)

Constructs (main study)	Mean scores	Std. deviation
CSR beliefs (Ethics)	5.69	0.95
CSR beliefs (Econs)	5.23	1.03
Attitudes towards company	5.66	1.15
Consumer scepticism	3.97	1.50
Consumer CSR Support	5.14	1.35
Consumer attributions of CSR motive: egoistically-driven	4.49	1.55
Consumer attributions of CSR motive: values-driven	5.56	1.13
Consumer attributions of CSR motive: strategically-driven	5.52	1.12
Consumer attributions of CSR motive: stakeholder-driven	5.02	1.15

The results show mean scores of 5.70 and 5.66 for CSR beliefs (ethical dimension) and attitudes towards the company respectively. Hence it appears that respondents have a positive impression of the fictional company, StrongCoffee. As the respondents have obviously not been previously exposed to any communication about StrongCoffee prior to the experiment, it can be concluded that, on average, the experimental stimuli were effective in creating positive attitudes.

The descriptive statistics also show that respondents were, on average, supportive of CSR initiatives but sceptical about corporate behaviour in this regard. These findings are consistent with prior research (Ham and Kim 2020, Peretz 2017). The mean scores for overall consumer attributions of CSR motives showed that based on the exposure to CSR messages in the study, consumers have attributed the motives behind CSR communication largely to the values-driven motive (mean score 5.56), and lesser to the egoistically-motive (mean score 4.49), as shown in Table 5.26 above, indicating that the CSR communication has been perceived by the consumers as altruistic or other-centred motive to improve on the social conditions, rather than self-centred profit-oriented motive.

5.4.3 MANOVA – message approaches and consumer CSR beliefs (ethics), CSR beliefs (economic) and attitudes towards the company (main study)

The main objective of this research is to find out whether there are differences among the four CSR message approaches in leading to favourable consumer CSR beliefs and attitudes towards the company. It was hypothesised that narrative, ambiguous and invitational CSR message approaches would be superior to informational CSR message approaches in leading to favourable consumer perceptions as articulated in H1a, H1b and H1c. Third-party endorsed CSR messages and CSR messages with apparent CSR history are hypothesised in H2 and H3 to be more effective than CSR messages with no third-party endorsement and no apparent history in leading to favourable consumer perceptions. Further detail can be found in Chapter 3: Hypotheses Development.

MANOVA (Multiple Analysis of Variance) is a statistical analysis that compares the mean scores of multiple groups, or categorical independent variables, for more than one dependent variable (Pallant 2011). For the main study, MANOVA analysis was performed to examine the differences in mean scores among the four CSR message approaches groups (informational, narrative, ambiguous and invitational), third-party endorsement versus no third-party endorsement groups, and CSR history apparent versus CSR history not apparent groups, in leading to favourable consumer CSR beliefs and attitudes towards the company (dependent variables).

Based on the factor analysis conducted on the CSR beliefs scale (see section 5.4.1), two dimensions labelled CSR beliefs (ethics) and CSR beliefs (economics) were extracted in line with the theoretical framework of Salmones, Crespo, and Bosque (2005). Therefore, the two dimensions of CSR beliefs (ethics) and CSR beliefs (economics) were separately analysed, together with attitudes towards the company, in relation to the four message strategies. The results and analyses are provided below.

Table 5.27 MANOVA – Multivariate statistics (main study)

Multivariate Tests[a]

Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Pillai's Trace	.98	23738.66[b]	3.00	1262.00	.00
	Wilks' Lambda	.01	23738.66[b]	3.00	1262.00	.00
	Hotelling's Trace	56.43	23738.66[b]	3.00	1262.00	.00
Message Approach	Pillai's Trace	.02	2.86	9.00	3792.00	.00
	Wilks' Lambda	.98	2.87	9.00	3071.52	.00
	Hotelling's Trace	.02	2.87	9.00	3782.00	.00
Endorse	Pillai's Trace	.00	.12[b]	3.00	1262.00	.94
	Wilks' Lambda	1.00	.12[b]	3.00	1262.00	.94
	Hotelling's Trace	.00	.12[b]	3.00	1262.00	.94
History	Pillai's Trace	.00	.42[b]	3.00	1262.00	.73
	Wilks' Lambda	.99	.42[b]	3.00	1262.00	.73
	Hotelling's Trace	.00	.42[b]	3.00	1262.00	.73
Message Approach * Endorse	Pillai's Trace	.01	1.68	9.00	3792.00	.08
	Wilks' Lambda	.98	1.68	9.00	3071.52	.08
	Hotelling's Trace	.01	1.68	9.00	3782.00	.08
Message Approach * History	Pillai's Trace	.00	.54	9.00	3792.00	.84
	Wilks' Lambda	.99	.54	9.00	3071.52	.84
	Hotelling's Trace	.00	.54	9.00	3782.00	.84
Endorse * History	Pillai's Trace	.00	2.30[b]	3.00	1262.00	.07
	Wilks' Lambda	.99	2.30[b]	3.00	1262.00	.07
	Hotelling's Trace	.00	2.30[b]	3.00	1262.00	.07
Message Approach * Endorse * History	Pillai's Trace	.00	1.18	9.00	3792.00	.30
	Wilks' Lambda	.99	1.18	9.00	3071.52	.29
	Hotelling's Trace	.00	1.18	9.00	3782.00	.29

a. Design: Intercept + Message Approach + Endorse + History + Message Approach * Endorse + Message Approach * History + Endorse * History + Message Approach * Endorse * History

b. Exact statistic

c. The statistic is an upper bound on F that yields a lower bound on the significance level.

Multivariate tests of significance (Wilks' Lambda, Hotelling's Trace, Pillai's Trace) showed that statistically significant differences between groups were found only in relation to message approaches, where the significance level is less than 0.05. Therefore, there is a statistically significant difference between the message approaches in relation to consumer CSR beliefs and attitudes towards the company. No statistically significant differences were found in relation to endorsement (third-party endorsement versus no third-party endorsement) and CSR history (CSR history apparent versus CSR history not apparent).

Table 5.28 MANOVA – Tests of between-subjects effects (main study)

Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	CSR Beliefs Ethics	26.21[a]	15	1.74	1.93	.01
	CSR Beliefs Econ	23.90[b]	15	1.59	1.48	.10
	Att to co	21.19[c]	15	1.41	1.06	.38
Intercept	CSR Beliefs Ethics	41580.68	1	41580.68	46052.61	.00
	CSR Beliefs Econ	35083.40	1	35083.40	32775.41	.00
	Att to co	41053.12	1	41053.12	30930.22	.00
Message Approach	CSR Beliefs Ethics	15.80	3	5.26	5.83	.00
	CSR Beliefs Econ	7.21	3	2.40	2.24	.08
	Att to co	10.57	3	3.52	2.65	.04
Endorse	CSR Beliefs Ethics	.00	1	.00	.01	.92
	CSR Beliefs Econ	.18	1	.18	.17	.68
	Att to co	.07	1	.07	.05	.80
History	CSR Beliefs Ethics	.26	1	.26	.29	.58
	CSR Beliefs Econ	1.05	1	1.05	.98	.32
	Att to co	.03	1	.03	.02	.86
Message Approach * Endorse	CSR Beliefs Ethics	3.62	3	1.20	1.33	.26
	CSR Beliefs Econ	6.07	3	2.02	1.89	.12
	Att to co	3.79	3	1.26	.95	.41
Message Approach * History	CSR Beliefs Ethics	2.74	3	.91	1.01	.38
	CSR Beliefs Econ	1.97	3	.65	.61	.60
	Att to co	2.77	3	.92	.69	.55
Endorse * History	CSR Beliefs Ethics	.01	1	.01	.01	.90
	CSR Beliefs Econ	1.26	1	1.26	1.18	.27
	Att to co	3.30	1	3.30	2.48	.11
Message Approach * Endorse * History	CSR Beliefs Ethics	3.74	3	1.24	1.38	.24
	CSR Beliefs Econ	6.14	3	2.04	1.91	.12
	Att to co	.62	3	.20	.15	.92
Error	CSR Beliefs Ethics	1141.26	1264	.90		
	CSR Beliefs Econ	1353.00	1264	1.07		
	Att to co	1677.68	1264	1.32		
Total	CSR Beliefs Ethics	42748.16	1280			
	CSR Beliefs Econ	36460.31	1280			
	Att to co	42752.00	1280			
Corrected Total	CSR Beliefs Ethics	1167.47	1279			
	CSR Beliefs Econ	1376.91	1279			
	Att to co	1698.87	1279			

a. R Squared = .022 (Adjusted R Squared = .011)

b. R Squared = .017 (Adjusted R Squared = .006)

c. R Squared = .012 (Adjusted R Squared = .001)

The tests of between-subjects effects show that statistically significant differences between the different message approaches are found in relation to CSR beliefs (ethics) and attitudes towards the company but not CSR beliefs (economic). No statistically significant differences were found in relation to third-party endorsement and CSR history with respect to CSR beliefs (ethics), CSR beliefs (economic) and attitudes towards the company.

Therefore, **H2 and H3 are rejected.**

Table 5.29 MANOVA – Post hoc tests (main study)

Multiple Comparisons

Tukey HSD

Dependent Variable	(I) Message Approach	(J) Message Approach	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
CSR Belief (Ethics)	Informational	Narrative	.04	.07	.94	-.15	.23
		Ambiguous	.25*	.07	.00	.06	.45
		Invitational	-.02	.07	.99	-.21	.17
	Narrative	Informational	-.04	.07	.94	-.23	.15
		Ambiguous	.21*	.07	.02	.02	.40
		Invitational	-.06	.07	.83	-.25	.12
	Ambiguous	Informational	-.25*	.07	.00	-.45	-.06
		Narrative	-.21*	.07	.02	-.40	-.02
		Invitational	-.27*	.07	.00	-.47	-.08
	Invitational	Informational	.02	.07	.99	-.17	.21
		Narrative	.06	.07	.83	-.12	.25
		Ambiguous	.27*	.07	.00	.08	.47
CSR Belief (Econ)	Informational	Narrative	.16	.08	.18	-.04	.37
		Ambiguous	.18	.08	.09	-.02	.39
		Invitational	.07	.08	.81	-.13	.28
	Narrative	Informational	-.16	.08	.18	-.37	.04
		Ambiguous	.02	.08	.99	-.18	.23
		Invitational	-.09	.08	.67	-.30	.11
	Ambiguous	Informational	-.18	.08	.09	-.39	.02
		Narrative	-.02	.08	.99	-.23	.18
		Invitational	-.11	.08	.48	-.32	.09
	Invitational	Informational	-.07	.08	.81	-.28	.13
		Narrative	.09	.08	.67	-.11	.30
		Ambiguous	.11	.08	.48	-.09	.32
Att to co	Informational	Narrative	-.07	.09	.85	-.30	.16
		Ambiguous	.15	.09	.34	-.08	.38

		Invitational	-.07	.09	.86	-.30	.16
		Informational	.07	.09	.85	-.16	.30
	Narrative	Ambiguous	.22	.09	.06	-.01	.45
		Invitational	.00	.09	1.00	-.23	.23
		Informational	-.15	.09	.34	-.38	.08
	Ambiguous	Narrative	-.22	.09	.06	-.45	.01
		Invitational	-.22	.09	.07	-.45	.01
		Informational	.07	.09	.86	-.16	.30
	Invitational	Narrative	-.00	.09	1.00	-.23	.23
		Ambiguous	.22	.09	.07	-.01	.45

*. The mean difference is significant at the 0.05 level.

Tukey test is used as it is considered a good 'all-round' test. It is very similar to a t-test, however it avoids the risks of type 1 error present in t-tests, by setting an overall level of significance at, for instance, 0.5 to compare every pair of means (Hinton, McMurray, and Brownlow 2014).

The multiple comparison table from the post-hoc tests showed that:

1. There are no statistically significant differences between the informational and narrative CSR message approaches in influencing consumer CSR beliefs (ethics), CSR beliefs (economic) or attitudes towards the company, $p > 0.05$ is obtained for all the above.

   Therefore, **H1a is rejected.**

2. There are no statistically significant differences between the informational and invitational CSR message approaches in influencing consumer CSR beliefs (ethics), CSR beliefs (economic) or attitudes towards the company, $p > 0.05$ is obtained for all the above.

   Therefore, **H1b is rejected.**

3. A statistically significant difference ($p < 0.05$) was observed between the informational and ambiguous approaches in relation to CSR beliefs (ethics). However, based on the mean scores of 5.77 (SD 0.86) for the informational approach and 5.51 (SD 0.95) for the ambiguous approach, it can be seen that the ambiguous approach did not outperform the informational approach.

   Therefore, **H1c is rejected.**

The results of the MANOVA analysis showed that there are no significant differences between the informational, narrative and invitational CSR message approaches in leading to favourable consumer

CSR beliefs and attitudes towards the company, except for the ambiguous message which – contrary to the prior hypothesis - performed less well than the informational CSR message approach. No statistically significant differences were found in relation to third-party endorsement and CSR history. Therefore, H1a, H1b, H1c, H2 and H3 are all rejected. The theoretical and managerial implications of these findings will be discussed in Chapter 6: Conclusions and Implications.

5.4.4 Multiple regression analysis (main study)

Like MANOVA, multiple regression analysis can be used to examine how independent variables influence dependent variables (Hair et al. 2008). In the context of this study, multiple regression analysis was selected to examine the potential impact of the hypothesised moderating variables (consumer CSR support and consumer scepticism) and mediating variable (consumer attributions of CSR motives) on the relationship between the independent variable (CSR message approach) and the dependent variables (consumer CSR beliefs and attitudes towards the company).

Multiple regression models involve entering independent variables and dependent variables into a regression equation (Pallant 2011). The regression coefficient of each independent variable, called the beta coefficient, describes its relationship with the dependent variable (Hair et al. 2008). Independent variables with a high beta coefficient have high predictive power. The adjusted R squared value shows how much of the variance in the dependent measures is explained by the model (Pallant 2011). The *p*-value for the model in the ANOVA table indicates the statistical significance of the relationship between the independent and dependent variables, whilst the significance values in the coefficient table indicate whether each variable contributes significantly to the model (Morgan et al. 2011).

The SPSS output in Table 5.30 displays the results of a multiple regression analysis showing the impact of the CSR message approaches on consumer CSR beliefs (ethics). Dummy coding was used to convert the categorical independent variables into a series of dichotomous variables to be entered into the regression equations. Following the statistical rule, one dummy variable (in this case relating to the control variable – the informational message approach) was used as a base reference group in the model (Allen and Heritage 2014). Note that this analysis is simply another way of answering the same questions previously addressed through the MANOVA analysis described above.

Table 5.30 Multiple regression analysis – CSR message approaches and CSR beliefs (ethics) (main study)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.768	.053		108.613	.000
	DummyNar	-.041	.075	-.018	-.541	.589
	DummyAmbi	-.257	.075	-.117	-3.424	.001
	DummyInvi	.023	.075	.010	.303	.762

a. Dependent Variable: CSR_Belief_Ethics

The model summary shows an adjusted R^2 of 0.011, indicating only a weak predictive value. The ANOVA table indicates the model is statistically significant at $p < 0.05$. Based on the significance values in the coefficients table (Table 5.30), it can be seen that the narrative and invitational message approaches do not differ significantly from the informational approach in their impact on CSR beliefs (ethics). In contrast, there is a significant difference between the ambiguous and informational approaches. However, as discussed in Section 5.4.3, the ambiguous approach performed less well than the informational. This is highlighted in Table 5.30 by the negative beta coefficient.

H4, H5 and H6 in this study involved the investigation of potential moderating and mediating effects. A moderating variable is a third variable which modifies the relationship between independent variables and dependent variables (Sekaran 2003). A mediating variable sits between the independent and dependent variables, determining the path of the relationship: first, from independent variable to mediating variable, then, subsequently, from mediating variable to dependent variable (Sekaran and Bougie 2016). Moderating effects only exist to the extent that a significant relationship between the independent and dependent variables can be established in the first instance. Since in this case there is no evidence for such a relationship as hypothesised, it follows that there can no moderating relationships either. Hence it is not appropriate to perform further statistical analysis in relation to H4 and H5 and these hypotheses must be rejected. Similarly, the first step in performing a mediated regression is to establish whether there are significant correlations between the independent, dependent and potential mediating variables. Since this is not the case in this instance, it is not appropriate to perform further statistical analysis in relation to H6 and the hypothesis should be rejected.

5.5 Summary of hypothesis test results

From the above data analyses and evidence, the following hypothesis testing results have been obtained. The full hypotheses of the study can be referred to in chapter 3.

H1a: Based on MANOVA results, P < 0.05, no significant difference

Hypothesis rejected

The narrative approach was not superior to the informational approach in leading to more favourable consumer CSR beliefs and attitudes towards the company.

H1b: Based on MANOVA results, P < 0.05, no significant difference

Hypothesis rejected

The invitational approach was not superior to the informational approach in leading to more favourable consumer CSR beliefs and attitudes towards the company.

H1c: Based on MANOVA results, P > 0.05, hence there are significant differences. However, post-hoc tests indicate mean scores for the ambiguous approach to be lower than for the informational.

Hypothesis rejected

The ambiguous approach was not superior to the informational approach in leading to more favourable consumer CSR beliefs and attitudes towards the company.

H2: Based on MANOVA results, P > 0.05, no significant difference

Hypothesis rejected

Third-party endorsed messages did not perform better than non-third-party endorsed messages in leading to more favourable consumer CSR beliefs and attitudes towards the company.

H3: Based on MANOVA results, P > 0.05, no significant difference

Hypothesis rejected

Messages with apparent CSR history did not perform better than messages without apparent CSR history in leading to more favourable consumer CSR beliefs and attitudes towards the company.

No further statistical analyses were performed in relation to H4, H5 and H6, which involved potential moderating and mediating effects, as no significant relationships were observed between the independent and dependent variables. Neither were there significant correlations between the independent, dependent and potential mediating variables. **Hence H4, H5 and H6 were rejected.**

5.6 Supplementary analyses

Sections 5.4 and 5.5 have provided detailed discussion of data analyses conducted for the purposes of hypothesis testing. Although the hypotheses originally formulated have been rejected, it became evident during the course of undertaking the analyses that other inferences of managerial and theoretical relevance could be drawn from the data. Hence, further multiple regression analyses, bivariate analyses and MANOVA were performed with the intention of providing further insights on CSR communication. Results and discussion relating to these supplementary analyses are provided in this section.

5.6.1 Consumer scepticism

Consumers are increasingly sceptical of environmental pledges by big brands (Glenday 2020). Due to this scepticism, consumers scrutinise information on CSR messages before making the decision to support a cause (Zhang and Hanks 2017). Minimising consumer scepticism has become one of the main challenges facing CSR communication practitioners (Dunn and Harness 2019). Kim (2019) reports that the use of different message approaches may help to reduce scepticism. Although it was not originally a specific research objective of this study to examine how CSR message approaches impact scepticism, it would be beneficial for future CSR communication researchers and practitioners to know whether there is a relationship between CSR message approaches and consumer scepticism. Hence, multiple regression analysis was performed in relation to consumer scepticism and CSR message approach. A similar procedure was followed as before (see Section 5.4.4) and the findings were as follows.

Table 5.31 Multiple regression analysis – consumer scepticism and CSR message approaches

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.097	.084		48.870	.000
	DummyNar	-.033	.119	-.009	-.275	.783
	DummyAmbi	-.102	.119	-.030	-.864	.388
	DummyInvi	-.336	.119	-.097	-2.838	.005

a. Dependent Variable: Sceptic

The model summary table shows an adjusted R^2 of 0.005, indicating only very weak predictive power for the overall model. The *p* value from the ANOVA table is significant at $p < 0.05$. The coefficients table (Table 5.31) shows a value of $P < 0.05$ for the invitational message approach, as well as a negative beta coefficient. Hence, perhaps somewhat counter-intuitively, it appears the invitational approach modestly increased consumer scepticism relative to the informational (control) approach. There was no statistically significant difference between the narrative and ambiguous approaches relative to the informational approach.

5.6.2 Consumer attributions of CSR motivation

The perceived motivation for CSR efforts influences consumer attitudes towards those initiatives (Groza, Pronschinske, and Walker 2011). Consumers attribute self-centred motives to companies whose intentions appear to be to increase product sales or profit maximisation, and other-centred motives to companies which seem to be contributing to positive societal change and outcomes through their CSR activities (Ellen, Webb, and Mohr 2006). Skarmeas and Leonidou (2013) suggested a more precise categorisation of CSR motives as either egoistically-driven, values-driven, stakeholder-driven or strategically-driven. Stakeholders may reward companies which demonstrate values-driven motives, compared to those perceived to be egoistically-driven (Ogunfowora, Stackhouse, and Oh 2018). Consumers are generally tolerant of strategically-driven CSR motives (Skarmeas and Leonidou 2013), perceiving a strategic orientation as necessary to running a business and attracting and retaining customers (Kim et al. 2020). CSR activities perceived to be stakeholder-driven have previously been found to lead to higher consumer scepticism, as these initiatives may be seen as an insincere reaction to stakeholder pressure (Skarmeas and Leonidou 2013, Maignan and Ralston 2002). CSR beliefs are the overall perceptions a consumer holds about a company's CSR efforts (Brown and Dacin 1997). As reported in section 5.4.1, the consumer CSR beliefs construct has two dimensions relating to ethical and economic aspects respectively (Salmones, Crespo, and Bosque 2005). Prior research has found the ethical dimension to have a stronger impact on corporate image (Kim et al. 2017).

Multiple regression analysis was performed to investigate what types of consumer attributions of CSR motives are associated with the ethical dimension of consumer CSR beliefs. A similar multiple regression analysis procedure as described in Section 5.4.4 was followed.

Table 5.32 Multiple regression - attribution of CSR motives and CSR beliefs (ethics)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.030	.118		17.141	.000
	AttribEgo	-.068	.013	-.111	-5.335	.000
	AttribValues	.619	.016	.737	37.739	.000
	AttribStrat	.070	.018	.082	3.894	.000
	AttribStake	.029	.017	.035	1.688	.092

a. Dependent Variable: CSR_Belief_Ethics

The model summary shows an adjusted R^2 of 0.63, indicating strong predictive power for the model – 63 per cent of the variance in the dependent variable (CSR beliefs – ethics) is explained by the independent variables (consumer attributions of CSR motivations). The *p* value from the ANOVA table shows the model is significant at $p < 0.05$. The coefficients table (Table 5.32) shows that values-driven, strategically-driven and egoistically-driven attributions are statistically significant predictors of the ethical dimension of CSR beliefs. Stakeholder-driven motivation is non-significant. As indicated by the negative beta coefficient, there is an inverse relationship between attributions of egoistically-driven motives and CSR beliefs (ethics). Attributions of values-driven behaviour make by far the strongest contribution to the model. This finding is consistent with the general consensus in the literature, whereby perceived self-centred or egoistically-driven CSR motives have a negative relationship with consumer attitudes, whereas values-driven and strategically-driven attributions have a positive impact (Dunn and Harness 2019, Skarmeas and Leonidou 2013).

5.6.3 CSR beliefs and attitudes towards the company

As stated in the previous section, CSR beliefs (ethics) refers to the ethical dimension of consumer perceptions of a company's CSR efforts (Salmones, Crespo, and Bosque 2005). In contrast, attitudes towards the company refers to a consumer's overall feelings or perceptions about the company, whether positive and negative (Wagner, Lutz, and Weitz 2009). In other words, this is a measure of corporate reputation. Previous research by Pomering and Dolnicar (2009) and Tian, Wang, and Yang (2011) has shown that positive CSR beliefs will lead to favourable attitudes towards the company. Bivariate regression analysis of CSR beliefs (ethics) and attitude towards the company was conducted to shed light on this question.

Bivariate regression analysis uses the linear relationship of an independent variable and a dependent variable to formulate an algebraic equation to make predictions. The strength of the relationship is measured by Pearson's correlation coefficient (r) (Hair et al. 2008). CSR beliefs is designated to be the independent variable and attitude towards the company, the dependent variable.

Table 5.33 Bivariate analysis - CSR beliefs (ethics) and attitudes towards the company

Correlations

		CSR_Belief_Ethics	Att_to_co
CSR_Belief_Ethics	Pearson Correlation	1	.764**
	Sig. (2-tailed)		.000
	N	1280	1280
Att_to_co	Pearson Correlation	.764**	1
	Sig. (2-tailed)	.000	
	N	1280	1280

**. Correlation is significant at the 0.01 level (2-tailed).

As can be seen, a strong and positive correlation where r = 0.764 and $p = 0.000$ was found to exist between the two variables.

5.6.4 MANOVA – CSR message approach and consumer attributions of CSR motivation

As previously discussed, when consumers are exposed to CSR messages they make attributions about the corporate motivation behind the behaviour described. Consumer evaluations of CSR efforts can be influenced by the nature of the motives attributed, and this can, in turn, affect trust and purchase intentions (Kim and Choi 2018, Kim 2014).

MANOVA analysis was undertaken to compare the interaction of CSR message approaches with the attribution of CSR motives, using a similar procedure to that described in section 5.4.2. Preliminary assumption tests showed no violations. Wilk's Lambda equalled 0.018 ($P < 0.05$) indicating that the analysis was statistically significant. Post-hoc results were obtained using both the Tukey and LSD tests. While the Tukey test – the more statistically rigorous of the two - did not show any significant differences, the more liberal LSD test did (Morgan et al. 2011).

Table 5.34 MANOVA – CSR message approach and attribution of CSR motives

Multiple Comparisons

LSD

Dependent Variable	(I) Message Approach	(J) Message Approach	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
AttribEgo	Informational	Narrative	-.0500	.12298	.684	-.2913	.1913
		Ambiguous	-.2156	.12298	.080	-.4569	.0256
		Invitational	-.1510	.12298	.220	-.3923	.0902
	Narrative	Informational	.0500	.12298	.684	-.1913	.2913
		Ambiguous	-.1656	.12298	.178	-.4069	.0756
		Invitational	-.1010	.12298	.411	-.3423	.1402
	Ambiguous	Informational	.2156	.12298	.080	-.0256	.4569
		Narrative	.1656	.12298	.178	-.0756	.4069
		Invitational	.0646	.12298	.600	-.1767	.3059
	Invitational	Informational	.1510	.12298	.220	-.0902	.3923
		Narrative	.1010	.12298	.411	-.1402	.3423
		Ambiguous	-.0646	.12298	.600	-.3059	.1767
AttribValues	Informational	Narrative	.1023	.08977	.254	-.0738	.2784
		Ambiguous	.1852*	.08977	.039	.0091	.3613
		Invitational	.0836	.08977	.352	-.0925	.2597
	Narrative	Informational	-.1023	.08977	.254	-.2784	.0738
		Ambiguous	.0828	.08977	.356	-.0933	.2589
		Invitational	-.0188	.08977	.835	-.1949	.1574
	Ambiguous	Informational	-.1852*	.08977	.039	-.3613	-.0091
		Narrative	-.0828	.08977	.356	-.2589	.0933
		Invitational	-.1016	.08977	.258	-.2777	.0745
	Invitational	Informational	-.0836	.08977	.352	-.2597	.0925
		Narrative	.0188	.08977	.835	-.1574	.1949
		Ambiguous	.1016	.08977	.258	-.0745	.2777
AttribStrat	Informational	Narrative	.2773*	.08841	.002	.1039	.4508
		Ambiguous	.1109	.08841	.210	-.0625	.2844
		Invitational	.0781	.08841	.377	-.0953	.2516
	Narrative	Informational	-.2773*	.08841	.002	-.4508	-.1039
		Ambiguous	-.1664	.08841	.060	-.3399	.0070
		Invitational	-.1992*	.08841	.024	-.3727	-.0258
	Ambiguous	Informational	-.1109	.08841	.210	-.2844	.0625
		Narrative	.1664	.08841	.060	-.0070	.3399
		Invitational	-.0328	.08841	.711	-.2063	.1406
	Invitational	Informational	-.0781	.08841	.377	-.2516	.0953
		Narrative	.1992*	.08841	.024	.0258	.3727
		Ambiguous	.0328	.08841	.711	-.1406	.2063
AttribStake	Informational	Narrative	.1508	.09150	.100	-.0287	.3303
		Ambiguous	-.0711	.09150	.437	-.2506	.1084
		Invitational	-.0133	.09150	.885	-.1928	.1662
	Narrative	Informational	-.1508	.09150	.100	-.3303	.0287
		Ambiguous	-.2219*	.09150	.015	-.4014	-.0424
		Invitational	-.1641	.09150	.073	-.3436	.0154
	Ambiguous	Informational	.0711	.09150	.437	-.1084	.2506
		Narrative	.2219*	.09150	.015	.0424	.4014
		Invitational	.0578	.09150	.528	-.1217	.2373
	Invitational	Informational	.0133	.09150	.885	-.1662	.1928
		Narrative	.1641	.09150	.073	-.0154	.3436
		Ambiguous	-.0578	.09150	.528	-.2373	.1217

Based on observed means.
The error term is Mean Square(Error) = 1.340.
*. The mean difference is significant at the .05 level.

A summary of the findings from the above MANOVA analysis is as follows.

1. A statistically significant difference ($p < 0.05$) was observed between the informational and ambiguous message approaches in relation to attributions of values-driven CSR motivations. The informational message approach recorded a higher mean score than the ambiguous message approach.
2. A statistically significant difference ($p < 0.05$) was observed between the informational and narrative message approaches in relation to attributions of strategically-driven CSR motivations. The informational message approach recorded a higher mean score than the narrative message approach.

The MANOVA findings show that the informational message approach is more likely than the ambiguous and narrative approaches to lead to consumer attributions of values-driven and strategically-driven motives respectively.

5.7 Summary of the Main and Supplementary Data Analyses

The main objective of this study is to find out which among four different CSR message approaches is the most effective in leading to favorable consumer perceptions of CSR initiatives and positive attitudes towards the company.

Any form of message or statement issued by a company about its CSR efforts can in general be referred to as CSR communication (Christensen, Morsing, and Thyssen 2013). CSR messages can appear in the form of informational, narrative, ambiguous or invitational appeals. The informational message approach refers to CSR content communicated in a rational, factual manner (Yoo and MacInnis 2005, Kim 2019). The narrative approach is where the CSR information is presented in a story format (Coombs 2019, Humphreys and Brown 2008). When an ambiguous message approach is used to communicate CSR information, the message is purposely made equivocal or ambiguous to allow open interpretation by multiple stakeholders with the intention of avoiding conflicts (Scandelius and Cohen 2016). The invitational approach refers to CSR information presented in a way that facilitates dialogic communication and interaction with stakeholders (Yang, Kang, and Cha 2015, Kent and Taylor 2016).

Consumer perceptions of a company's CSR initiatives refers to an overall assessment of a company's CSR efforts – specifically the ethical aspects - in contributing to positive social, environmental and philanthropic outcomes (Wagner, Lutz, and Weitz 2009, Salmones, Crespo, and Bosque 2005). These perceptions were termed ‘CSR beliefs (ethical dimensions)’ in the foregoing data analysis discussion. Consumer attitudes towards the company refers to overall predispositions, whether positive or negative, favourable or unfavourable, towards the products, reputation, actions and behaviour of a company (Wagner, Lutz, and Weitz 2009, Ford and Smith 1987, Kirmani 1990).

The results of the data analyses have successfully addressed all the research questions (RQ), research objectives (RO) and hypotheses (H) developed for this study.

RQ1, RQ 2 and RO1 are concerned with whether CSR communication can positively influence CSR beliefs and attitudes towards the company and which CSR message approaches are the most effective. In terms of which CSR message approaches are most effective in leading to positive perceptions of CSR initiatives and attitudes towards the company, the informational, narrative and invitational approaches were found to be equally effective. In contrast, the ambiguous message approach was found to perform less well than the informational approach. Previous research has shown that the narrative, invitational and ambiguous approaches can potentially outperform the informational in leading to positive consumer CSR perceptions (Du and Vieira 2012, Abitbol and Lee 2017, Scandelius and Cohen 2016). However, this research did not find evidence to confirm those earlier findings.

The expectation-confirmation theory suggests that companies need to reposition or change their strategies from time to time to meet or exceed customer expectations in order to retain ongoing support (Kim 2019). Communications practitioners could, therefore, consider utilising either the narrative, informational and/or invitational approaches as they are found to be equally effective, but should be cautious in their use of the ambiguous approach. Further discussion of the theoretical and managerial implications on these findings can be found in Chapter 6: Conclusions and Implications.

Other findings from this study which contrast with previous research concern the relative merits of third-party endorsed CSR messages and messages which include reference to previous CSR initiatives. Third-party endorsed CSR messages include some form of recognition or endorsement from an independent source such as an NGO (Kim and Ferguson 2018); they are believed to possess higher credibility than non-endorsed messages (Pollach 2005). CSR history refers to the period of time a company has been actively involved in CSR initiatives (Shim and Yang 2016). A company with a long CSR history normally has an advantage over a company with a short CSR history in terms of reducing scepticism about its CSR communication (Vanhamme and Grobben 2009). However, in addressing RO2, RO3, H2 and H3, this study did not find evidence to support the proposition that third-party endorsed CSR messages and messages containing overt CSR history differ in terms of their impact on consumer CSR perceptions and attitudes towards the company, compared with non-endorsed messages and those without a reference to CSR history.

The data analysis did, however, show that CSR communication can play a crucial role in leading to positive consumer perceptions of CSR initiatives and attitudes towards the company. These findings are consistent with prior CSR communication research which has demonstrated that CSR communication positively influences consumer perceptions (Brown and Dacin 1997, Sen, Bhattacharya, and Korschun 2006). This study also finds that consumer perceptions of a company's CSR initiatives – in particular the ethical aspects of those initiatives - are highly correlated with their attitudes towards the company in general (i.e., corporate reputation). Similar findings have been reported in past research (Marin, Ruiz, and Rubio 2009, Wagner, Lutz, and Weitz 2009).

Consumer scepticism is a form of cognitive response where a person doubts a claim in a message communicated to them by a corporation (Forehand and Grier 2003, Rim and Kim 2016). In addressing RQ3, RO4 and H4 and H5, the MANOVA analyses performed in the main study did not suggest that consumer CSR support and consumer scepticism have a moderating effect on the relationship between the CSR messages and CSR beliefs and attitudes towards the company. However, the supplementary multiple regression analyses indicated that the invitational CSR message approach was found to be more associated with scepticism than other message approaches, implying that consumers may be somewhat suspicious of a company's CSR message if communicated through the invitational approach. This is also a contrast to past studies which found a dialogical or invitational approach to have a positive influence on consumer attitudes leading to reduced scepticism (Kim 2019, Kent and Taylor 2016, Park and Kang 2020).

Consumers may attribute egoistically-driven, values-driven, stakeholder-driven or strategically-driven motives to a company's CSR efforts, in turn influencing their response to communication about those CSR efforts (Skarmeas and Leonidou 2013, Campbell and Kirmani 2000). According to the prior literature, while consumers perceive favourably values-driven CSR motives, where they believe the reason behind a company's involvement in CSR is genuine concern for societal ideals (Ellen, Mohr, and Webb 2000), they respond negatively to egoistically-driven motives, which are seen as self-centred in exploiting various social causes for self-interested ends (Vlachos et al. 2009, Ellen, Mohr, and Webb 2000). Consumers are more tolerant of strategically-driven motives, as they accept it is important for a company to stay in business and overcome its competition (Whettan and Mackay 2002). However, they generally dislike stakeholder-driven CSR motives, as they attribute the company's motive behind CSR involvement as insincere, amounting to 'giving in' to pressures from stakeholders (Vlachos et al. 2009, Ellen, Mohr, and Webb 2000).

In addressing RQ3, RO5 and H6, the MANOVA analyses performed in the main study did not suggest that consumer attributions of CSR motivation mediate the relationship between CSR messages and CSR beliefs and attitudes towards the company. However, the supplementary multiple regression analyses found that consumer attributions of CSR motivation are strongly related to consumer perceptions of the ethical dimension of CSR initiatives. In comparison with egoistically-driven, stakeholder-driven and strategically-driven motivations, values-driven motives contribute most to consumer perceptions of CSR initiatives. While values-driven and strategically-driven motives have a positive relationship with consumer perceptions of CSR initiatives, egoistically-driven motives are negatively related. Stakeholder-driven motivation was not found to be significantly related to consumer perceptions of CSR initiatives. In comparison to the ambiguous CSR message approach, the informational approach was more associated with consumer attributions of values-driven CSR motives. Informational messages were also associated more with consumer attributions of strategically-driven CSR motives when compared to narrative message approach.

Further discussion of the above findings in terms of their theoretical and managerial implications are included in Chapter 6: Conclusion and Implications.

5.8 Chapter Summary

This chapter presented the data collected for Pilot Study 1 and 2 and the main study, as well as explaining the various statistical analyses performed on that data. It also explained how the visuals and text of the experimental stimuli (CSR messages), and the various scales, were refined through the different stages of data collection using factor analyses, reliability tests (Cronbach's alpha) and descriptive statistics. The results of the statistical analyses used in the main study, including MANOVA and multiple regression, for hypothesis testing purposes were discussed in detail in this chapter as well as the descriptive statistics obtained. The main objective of this study was to find out whether there are significant differences between four different CSR message approaches, namely informational, narrative, ambiguous and invitational, in leading to favourable perceptions of a company's CSR practices and attitudes towards the company. The results of the data analyses show that there are no statistically significant differences between the informational, narrative, and invitational CSR message approaches in this regard. They appear to be all equally effective in contributing to positive CSR perceptions, which, in turn, lead to positive overall attitudes towards the company. Supplementary findings relating to consumer scepticism and consumer attributions of CSR motivation were also discussed. The next chapter will discuss the theoretical and managerial implications of this study, as well as its limitations and recommendations for future research.

Chapter 6: Conclusions and Implications

6.0 Chapter overview

This chapter provides further discussion on the results of the data analysis and findings from previous chapter (Chapter 5 - Data Analysis and Results). The chapter starts off with a discussion of the implications of this study for various theories such as signalling theory, legitimacy theory, attribution theory, the persuasion knowledge model (PKM) and expectation-confirmation theory. In terms of managerial implications, the chapter provides guidance to communication practitioners on the value of CSR communication in creating favourable perceptions of CSR initiatives and attitudes towards the company. The findings on the effectiveness of the four message approaches investigated, namely informational, narrative, ambiguous and invitational, in influencing consumer perceptions are further discussed and additional insights are provided. An overview of all the chapters contained in this thesis is also included. The chapter concludes by providing discussion of the limitations of this study and recommendations for future research.

6.1 Overview of this research study

Four different approaches - namely informational, narrative, ambiguous and invitational - were identified as potential CSR message approaches which may lead to positive consumer perceptions of a company's CSR efforts and favourable attitudes towards the company. The informational message approach involves companies communicating CSR messages in a rational and factual manner (Yoo and MacInnis 2005). The narrative message approach involves the use of storytelling or narrative in communicating CSR messages (Wehmeier and Schultz 2011, Marzec 2007, Papadatos 2006). For the ambiguous message approach, the message is communicated in a manner susceptible to open and equivocal interpretations (Kline, Simunich, and Weber 2008, 2009). The invitational message approach involves companies using dialogic communication principles in their corporate communication (Yang, Kang, and Johnson 2010). Prior studies in CSR communication have found that trust and credibility can be enhanced with the use of independent or third-party endorsement (Kim and Ferguson 2018). On the other hand, making the organisation's prior CSR history explicit can serve as an 'insurance buying' mechanism (Shiu and Yang 2017), as stakeholders who are aware of the company's long-term CSR engagement may be more forgiving at a time of reputationally damaging crisis (Vanhamme and Grobben 2009). Hence, this study also investigated whether third-party endorsement and overt CSR history have positive impacts on consumer perceptions of CSR communication and attitudes towards the company.

The study also examined consumer scepticism and overall support for CSR initiatives as potential moderating variables. Prior research has found that stakeholders are often sceptical about the corporate motivations behind CSR activities (Webb and Mohr 1998, Vanhamme and Grobben 2009), as CSR can be perceived as an instrument used by the company for its profit-seeking objectives (Snider, Hill, and Martin 2003). Scepticism inhibits the effectiveness of persuasion (Vanhamme and Grobben 2009, Campbell and Kirmani 2000, Lafferty and Goldsmith 1999) and may moderate the influence of CSR messages (Pomering and Johnson 2009). Overall consumer support for CSR initiatives may also influence perceptions of a company's CSR efforts (Baskentli et al. 2019). Consumers who, for example, show strong support for ethical and fair-trade products may boycott products that do not meet their CSR expectations (Aguilera, Rupp, and Williams 2007). High CSR support consumers carefully scrutinise CSR activities and related claims made by companies (Sen and Bhattacharya 2001, Marin and Ruiz 2007, Pérez and del Bosque 2015). Consumer support for CSR behaviour has previously been found to moderate the relationship between CSR communication and evaluations of the company's CSR efforts as well as purchase intentions (Sen and Bhattacharya 2001, Du, Bhattacharya, and Sen 2010).

While stakeholders expect companies to inform them about their CSR involvement, at the same time they may perceive companies as having self-promotional or self-serving motives for their CSR initiatives (Coombs and Holladay 2012). Consumer attributions of CSR motivations have previously been considered to play a mediating role in the relationship between communication and the formation of consumer attitudes (Ellen, Webb, and Mohr 2006, Kim and Choi 2018). Skarmeas and Leonidou (2013) categorised CSR motivations into egoistically-driven, values-driven, strategically-driven and stakeholder-driven. An egoistically-driven motivation refers to the performance of CSR primarily out of self-interest rather than the achievement of socially desirable objectives. A values-driven motive, in contrast, is attributed in contexts where the company's involvement in CSR is seen to be genuinely prompted by ethical and social ideals. A strategically-driven motive is ascribed to companies believed to be involved in CSR owing to strategic imperatives related to enhancing the prospects for the survival of their business; this may not necessarily be seen as a negative by consumers who understand the need of a business to survive and prosper relative to its competition. Finally, stakeholder-driven motivation refers to a company's involvement in CSR out of the perceived need to seek approval from stakeholders regarding corporate actions and behaviours.

In summary, the research objectives of this study were as follows.

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO2. To evaluate whether a CSR message which contains a third-party endorsement is more effective than the one without such an endorsement in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO3. To determine whether a CSR message which contains overt CSR history is more effective than one without apparent CSR history in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO4. To investigate whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer CSR support and scepticism.

RO5. To determine whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be mediated by consumer attributions regarding company CSR motivation, such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven motives.

6.2 Overview of the thesis chapters

Chapter one is the introductory chapter which explained the research objectives and research questions, as well as providing an overview of this experimental study.

Chapter two is the literature review chapter which provided an overview of the development of the CSR concept from its inception until the present, noting that over time CSR has become one of the most discussed concepts in business studies in the context of both the public and private sector. As the main objective of this study is to investigate how different message approaches - namely informational, narrative, ambiguous and narrative - may lead to positive consumer perceptions of a company’s CSR initiatives and attitudes towards the company, prior discussion of these concepts in the literature were also covered in this chapter.

Chapter three covered the development of the hypotheses to be tested in this experimental study. The hypotheses were developed in light of research gaps identified following the literature review. Hypotheses H1a, H1b, H1c, H2, H3, H4, H5 and H6 were elaborated in detail in this chapter.

Chapter four discussed research methodology including an overview of the research design, data collection methods, design of the experimental stimuli and methods of statistical analysis used in Pilot Study 1, Pilot Study 2 and the main study.

Chapter five covered the data analysis and provided detailed discussion of the statistical techniques employed such as factor analysis, MANOVA and multiple regression. The results and findings from Pilot Study 1, Pilot Study 2 and the main study were provided and discussed in detail.

Finally, chapter six is the conclusions and implications chapter which provides a brief recap of the objectives of this experimental study, together with discussion of the theoretical and managerial implications of the study, its limitations and recommendations for future research.

6.3 An overview of the findings of this research

CSR messages are a company's official statements or information issued by a company to customers or other target audiences concerning CSR initiatives (Christensen, Morsing, and Thyssen 2013). Companies regularly communicate information about their involvement in CSR to stakeholders (Tata and Prasad 2015). Consumers continuously evaluate CSR efforts by companies, form an overall impression and make judgement about CSR activities (Hwang and Kandampully 2015, Wagner, Lutz, and Weitz 2009, Brown and Dacin 1997). Effective CSR communication can help increase consumer awareness of a company's CSR actions, contributing to positive attitudes towards the company (Maignan and Ferrell 2004, Sen, Bhattacharya, and Korschun 2006).

This study aimed to advance understanding of the most effective CSR message approaches in CSR communication which may lead to positive consumer perceptions of the company's CSR initiatives and favourable attitudes towards the company. It is important to note both from an ethical and pragmatic perspective, that no message approach or communication strategy could or should create stakeholder perceptions not aligned with the reality of a company's CSR performance. This research proceeds on the assumption that a company using these strategies is genuine in its intention to pursue socially responsible policies and is at least reasonably effective in achieving its desired objectives in this regard. Hence, this research is not about enabling unethical companies to create a false or misleading impression. It is about providing ethical organisations with guidance on how to gain deserved reputational credit commensurate with their level of commitment. It is also about helping such organisations avoid the CSR communication paradox, whereby not communicating sufficiently about CSR raises cynicism and suspicion on the part of stakeholders, but attempting to meet the expectations of stakeholders in this regard can have precisely the same negative consequences. In other words, companies are ‘damned if they do, damned if they don’t’.

Four different message approaches, namely informational, narrative, ambiguous and invitational, have been investigated. Informational message approaches convey CSR content in a neutral tone and in a factual manner, based on an appeal to the audience’s rationality (Yoo and MacInnis 2005, Kim 2019). The narrative message approach involves tapping into the power of storytelling to deliver CSR information to the intended audience (Coombs 2019, Du and Vieira 2012). Ambiguous approaches involve the strategic use of equivocal or ambiguous messages to communicate to multiple stakeholder groups, allowing a more open interpretation of the message (Scandelius and Cohen 2016). The invitational approach is dialogic in nature, involving two-way interaction with stakeholders to encourage them to freely offer their feedback, thoughts and opinions, so that the company may fulfil their expectations (Yang, Kang, and Cha 2015, Kent and Taylor 2016). Past study has indicated that narrative, ambiguous and invitational approaches can potentially outperform informational messages in leading to favourable CSR perceptions (Du and Vieira 2012, Abitbol and Lee 2017, Scandelius and Cohen 2016).

Consumer CSR beliefs refers to a consumer’s assessment of a company’s CSR contributions. It is a two dimensional construct comprising economic and ethical facets respectively. This study focused more specifically on the ethical dimension of CSR beliefs (Ellen, Webb, and Mohr 2006, Salmones, Crespo, and Bosque 2005). Consumer attitudes towards a company refers to overall dispositions, whether positive or negative, favourable or unfavourable, towards the products, actions or brand of a company (Wagner, Lutz, and Weitz 2009, Ford and Smith 1987, Kirmani 1990).

The findings from this study have successfully addressed RO1, RQ1, RQ2, H1a, H1b and H1c which are mainly concerned with the most effective CSR message approaches and their impact on CSR beliefs and attitude towards the company. (The complete RO and RQ can be found in Chapter 1 and complete Hypothesis statements can be found in Chapter 3). The results from the analyses performed showed that the narrative and invitational approaches did not outperform informational messages, as had been hypothesised, in leading to positive perceptions of CSR beliefs and favourable attitudes towards the company. Hence, it appears that the informational, narrative and invitational message approaches are potentially equally effective in leading to positive CSR beliefs and attitudes towards the company. However, the ambiguous approach was found to be less effective than the informational approach. It is notable that the average impact of all message approaches was remarkably positive in creating favourable impressions of the fictitious company StrongCoffee and its CSR initiatives. Table 5.26 in Chapter 5 indicates a mean score of 5.69 on a 7-point scale for CSR beliefs (ethical dimension) and 5.66 for attitudes towards the company (a measure of overall reputation). Obviously, since this is a fictional company, the various experimental stimuli were the only information respondents had to go on when making these judgements. It appears that the brief exposure required to read the experimental stimuli was sufficient to create highly favourable impressions.

The findings from this study have successfully addressed RQ2, RO2, RO3, H2 and H3 concerning third-party endorsement and the presence of overt CSR history in the CSR messages. Past research has indicated that third-party endorsement by independent or non-company sources, such as NGOs or award-giving institutions, can have a positive influence on consumer perceptions of a company's CSR practices (Kim and Ferguson 2018). Also, a company which exhibits a longer history of CSR involvement may more positively influence consumer perceptions in comparison with a company with no such apparent history (Vanhamme and Grobben 2009). However, this study found no evidence to support these propositions. No statistically significant differences were found between the third-party endorsed and non-third-party endorsed messages, or between the messages in which CSR history was apparent and those in which it was not.

Expectation-confirmation theory posits that companies will need to change or realign their strategies to meet or exceed the expectations of stakeholders. In the context of CSR communication, message approaches will need to adapt to changes in the expectations of target audiences (Kim 2019). Therefore, based on the findings of this study, communication practitioners may readily consider the use of informational, narrative and invitational approaches, as they were found to be equally effective. Use of the ambiguous approach should be tempered by the knowledge that, whilst it still appears to potentially achieve positive results, it may be less effective in comparison with the other three approaches. In terms of third-party endorsement and CSR history, practitioners may need to reconsider their assumptions about the effectiveness of these communication approaches. This is further discussed in Section 6.5 below.

Apart from the investigation of the effectiveness of CSR message approaches, the study found that, in general as explained above, CSR communication leads to positive perceptions of a company's CSR initiatives and attitudes towards the company, and there is a strong correlation between consumer CSR beliefs and attitudes towards the company. This supports past findings in the CSR communication literature, whereby CSR beliefs have been found to influence overall consumer attitudes towards the company (Hsu 2012, Perez 2015). Further discussion on the managerial and theoretical implications of this point is provided in Sections 6.4 and 6.5 below.

Consumer scepticism about CSR communication refers to a cognitive response where consumers are suspicious or doubtful of CSR messages released by a company (Skarmeas, Leonidou, and Saridakis

2014). Although MANOVA analyses (main study) in Chapter 5 have not established moderation effects for consumer scepticism and CSR support on the relationship between CSR message approaches and CSR beliefs and attitude towards the company, the findings nevertheless address RQ3, RO4, H4 and H5. The invitational approach was found in this study to be the most associated with consumer scepticism, implying consumers may be dubious about company promises to be open and to listen to feedback. Arguably, customers are not entirely convinced that the company will actually 'walk the talk' in terms of practicing a truly invitational and dialogic approach in their communication (Schoeneborn, Morsing, and Crane 2020). This point is further discussed in Section 6.4.7 below.

Consumers may attribute egoistically-driven, values-driven, stakeholder-driven or strategically-driven motives to a company's CSR initiatives (Ellen, Webb, and Mohr 2006). An egoistically-driven motive implies that the company's intention behind its CSR initiatives is to exploit social causes for selfish reasons. Values-driven motives refer to the perception that the company's involvement in CSR is genuinely for the greater benefits of society. A strategically-driven motive implies the reason that the company is investing in CSR is for purposes of business survival and to overcome the competition – a motivation with which consumers do not necessarily take issue. Stakeholder-driven motivation refers to the company's involvement in CSR being due to the exertion of stakeholder pressure, rather than a sincere intention to serve the public good (Kim and Lee 2012). Prior research has found that while values-driven and strategically-driven CSR motives generate relatively favourable responses from consumers, egoistically-driven and stakeholder-driven motives produce the opposite (Skarmeas and Leonidou 2013). Whilst this study has not established a mediating role for consumer attribution of CSR motives on the relationship between CSR message approaches and CSR beliefs and attitude towards the company it has, nevertheless, addressed RQ3, RO5 and H6.

In this study, consumer attribution of CSR motives was found to be associated with the ethical dimension of consumer CSR beliefs. Egoistically-driven motives were found to have a negative relationship with consumer CSR beliefs (ethical dimension), whereas values-driven CSR motives were found to be the most influential overall in leading to favourable consumer perceptions of CSR initiatives, and to have a strongly positive impact. This finding is aligned with previous research in the field (Kim et al. 2020). This study also found that the informational CSR message approach works better than the ambiguous in fostering values-driven consumer attributions of CSR motives. The informational approach was also found to outperform the narrative in terms of stimulating strategically-driven attributions of CSR motives.

In Chapter 1, some research gaps in the CSR communication literature were identified. They are recapped as follows:

- Most CSR communication research involves only informational (factually-toned) message approaches and experimental studies which compared it with other CSR message approaches such as narrative, ambiguous and invitational approaches are lacking.

- Past studies which do involve narrative, ambiguous and invitational message approaches are generally conceptual in nature, or else case studies, content analyses or descriptive studies (see critical analyses on page 61, 72, 82 and 91). Hence, these studies do not seek to empirically test hypotheses concerning causal relationships between different CSR message approaches and CSR beliefs and attitudes towards the company.

- Previous studies on narrative, ambiguous and invitational approaches were undertaken in advertising, branding, hospitality, tourism crisis management and organisational communication contexts. Research specifically in the context of corporate CSR communication, with consumers as respondents, does not yet appear to have been conducted.

The study has successfully addressed these research gaps by conducting a series of experiments to investigate the causal relationships between informational, narrative, invitational and ambiguous CSR message approaches and consumer CSR perceptions and attitudes towards the company. Unlike past research which has mainly focused on non-consumer respondents and has not specifically addressed corporate CSR communication, this study involves consumer respondents with the main focus being on CSR communication. Further explanation and a summary of the findings are available in section 6.3 above. The following sections will provide discussion on the theoretical and managerial implications of these findings.

6.4 Theoretical Implications

The findings from this research contribute to furthering understanding of corporate social responsibility communication and have implications for theories such as signalling theory, legitimacy theory, attribution theory, the persuasion knowledge model, narrative persuasion theory, ambiguity theory, dialogic communication theory and expectation-confirmation theory. The theoretical implications of the findings of this study are discussed in sections 6.4.1 to 6.4.8 below.

6.4.1 Signalling Theory

Signalling theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses (H):

RQ1. How does CSR communication influence consumer CSR beliefs and attitudes towards the company?

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1a: CSR messages communicated via a narrative approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1b: CSR messages communicated via invitational rhetoric will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1c: CSR messages communicated via an ambiguous approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H2: Third-party endorsed CSR messages will lead to more favourable consumer CSR beliefs and positive attitudes toward the company compared to no third-party endorsement CSR messages.

H3: A CSR message that contains the company's CSR history will lead to more favourable consumer CSR beliefs and positive attitudes towards the company compared to a CSR message without CSR history.

CSR communication can be framed through the lens of signalling theory (Spence 1974), where CSR communication messages become a signal to allow consumers to differentiate between companies committed to social and environmental causes and those which are not and, as a result, influence public perceptions such as a company's trustworthiness, honesty and credibility (Saxton et al. 2019, Connelly et al. 2011).

Most research on signalling theory in CSR communication relates to reporting and social and environmental disclosures (Zerbini 2017, Perez 2015), rather than different CSR message approaches.

This study extends the understanding of signalling theory in the context of different message approaches such as informational, narrative, ambiguous and invitational.

The results from this study support the notion that CSR communication is able to signal an unobservable quality to consumers, i.e., the company's commitment to CSR, and in this way, it potentially helps consumers to distinguish companies which are involved with CSR from those which are not. In the experiment, respondents were exposed to messages about the CSR efforts of a fictional company (StrongCoffee) which resulted in positive consumer perceptions, especially in relation to the ethical dimension of CSR beliefs. Furthermore, this study found that the ethical dimension of CSR beliefs is highly correlated with overall consumer attitudes towards the company. This is consistent with the prior findings of Hsu (2012) and (Perez 2015). As discussed above, the only information about StrongCoffee available to respondents in this experiment was the experimental stimulus. It seems this information created not only positive overall perceptions of StrongCoffee's CSR initiatives, but also favourable attitudes towards the company. Hence it appears that respondents utilised the 'signal' related to CSR initiatives to reduce the information asymmetry inherent in the situation, enabling them to form a coherent judgement.

Therefore, in terms of signalling theory, the findings from the descriptive statistics and MANOVA discussed in Chapter 5 have answered RQ1 where CSR communication is a form of 'signal' that companies send to their target audience resulting in positive CSR beliefs and attitudes. In addressing RQ2, RO1, H1a, H1b and H1c, the results show 'signalling' has taken place with the informational, narrative and invitational CSR message approaches but not with the ambiguous approach. Regarding third-party endorsement and CSR history, this study has not established that the inclusion or non-inclusion of either can have an impact on the signalling effect.

6.4.2 Legitimacy Theory

Legitimacy theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses (H).

RQ1. How does CSR communication consumer CSR beliefs and attitudes towards the company?
RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1a: CSR messages communicated via a narrative approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1b: CSR messages communicated via invitational rhetoric will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1c: CSR messages communicated via an ambiguous approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H2: Third-party endorsed CSR messages will lead to more favourable consumer CSR beliefs and positive attitudes toward the company compared to no third-party endorsement CSR messages.

H3: A CSR message that contains the company's CSR history will lead to more favourable consumer CSR beliefs and positive attitudes towards the company compared to a CSR message without CSR history.

Legitimacy implies a company should prove its worthiness to be accepted as a member of a community or society by entering into a 'social contract' which generally involves adhering to the norms and standards concerning social and environmental practices set by the society or community (Suchman 1995, Burlea and Popa 2013). Legitimacy theory provides a suitable framework for the investigation of a company's CSR communication and disclosures (Perks et al. 2013, Milne and Patten 2002). This study has investigated whether CSR communication has managed to contribute to a company's legitimacy where consumers positively perceive its CSR behaviours and what CSR message approaches are effective in doing so.

The findings from this study underscore the importance of CSR communication in building organisational legitimacy, given that the CSR communication provided to respondents was successful in fostering positive beliefs about CSR practices and overall favourable attitudes towards the company. Both outcomes imply the assumption of organisational legitimacy.

In terms of legitimacy theory, the results of the descriptive statistics and MANOVA in Chapter 5 have answered RQ1 where CSR communication has helped the company in establishing its legitimacy with the target audience, thus resulting in positive CSR beliefs and attitudes. In addressing RQ2, RO1, H1a, H1b and H1c, the results have shown that informational, narrative or invitational CSR message approaches are more effective than the 'ambiguous approach' in establishing such legitimacy.

Regarding third-party endorsement and CSR history, this study has not established that the inclusion or non-inclusion of either can have an impact on legitimacy.

6.4.3 Attribution Theory

Attribution theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses or hypothesis (H).

RQ3. What are the potential moderating and mediating variables impacting the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company?

RO5. To determine whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be mediated by consumer attributions regarding company CSR motivation, such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven motives.

H6: Consumer attributions of company CSR motives such as values-driven, strategically-driven, egoistically-driven or stakeholder-driven mediate the relationship between CSR message approach and consumer CSR beliefs and attitude toward the company. Different CSR message approaches will lead to the attribution of different CSR motives which, in turn, will impact CSR beliefs and attitude towards the company.

Attribution theory provides an understanding of how people's attributions regarding the meanings and origins of an event can influence their subsequent behaviour and attitudes (Kelley and Michela 1980). When applied in the context of CSR, it implies that before showing their support for a company, consumers will first consciously seek out the motives behind a company's CSR communication (Ellen, Webb, and Mohr 2006, Groza, Pronschinske, and Walker 2011). Different motive attributions such as values-driven, egoistically-driven, stakeholder-driven and strategically-driven will lead to different perceptions and attitudes towards a company's CSR efforts (Skarmeas and Leonidou 2013). For example, values-driven and strategically-driven motives lead to positive CSR perceptions, but not egoistically-driven and stakeholder-driven (Groza, Pronschinske, and Walker 2011). This study investigated whether attribution of CSR motives mediate the relationship between CSR message approaches and CSR beliefs and attitudes towards the company and, if there are any mediating effects, how different message approaches such as narrative, ambiguous and invitational will lead to different CSR motive attributions.

The results from the MANOVA (main study) and the multiple regression analyses (supplementary analyses) in Chapter 5 answer RQ3, RO5 and H6. Although the mediating effect of CSR attribution between CSR messages and CSR beliefs and attitude towards the company has not been established, this study found that consumer attributions of CSR motivation are positively related to consumer CSR beliefs with respect to values-driven and strategically-driven motives, whereas egoistically-driven motives have a negative relationship. In line with findings from previous research (Kim et al. 2020), perceptions of values-driven CSR motivation are also found to have the largest effect on CSR beliefs.

The informational CSR message approach was found to be more highly associated with consumer attributions of values-driven motives compared with the ambiguous approach. The informational CSR message approach was also found to be more highly associated with consumer attributions of strategically-driven CSR motives compared with the narrative approach. Hence, the findings of this study extend understanding of attribution theory in the context of CSR communication.

6.4.4 The Persuasion Knowledge Model (PKM)

The Persuasion Knowledge Model (PKM) underpins the following research question(s) (RQ), research objective(s) and hypotheses or hypothesis (H).

RQ3. What are the potential moderating and mediating variables impacting the relationship between the CSR message approaches and consumer CSR beliefs and attitudes towards the company?

RO4. To investigate whether the relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer CSR support and scepticism.

H5: The relationship between CSR message approaches and consumer CSR beliefs and attitudes towards the company will be moderated by consumer scepticism; highly sceptical consumers will be relatively more positively influenced by CSR history and third-party endorsement than less sceptical consumers but relatively less positively influenced by narrative, invitational and ambiguous message approaches.

PKM explains how an audience can develop a coping mechanism when exposed to an advertising claim, thus causing the persuasive impact of the claim to be reduced (Friestad and Wright 1994). PKM also provides insights into the presence of consumer scepticism (Jing Wen et al. 2020). Consumer scepticism has been found to impact the effectiveness of CSR communication (Kim 2019) and bring about CSR promotional paradoxes where the more intensively a company communicates its CSR efforts, the more sceptical customers become (Waddock and Googins 2011). Past CSR research on the impact of consumer scepticism on CSR communication was mainly undertaken with informational messages (Elving 2013, Tan 2002, Pomering and Johnson 2009). This study aims to extend the understanding of consumer scepticism in relation to other CSR message approaches such as narrative, ambiguous and invitational.

The MANOVA analyses and descriptive statistics results in Chapter 5 answer RQ3, RO4 and H5. Although the moderating effect of CSR scepticism on the relationship between CSR messages and CSR beliefs and attitudes has not been established, the mean score for consumer scepticism obtained from respondents indicated a moderately high degree of scepticism. The mean score for consumer CSR support was also moderately high, which is unsurprising given that consumers with high levels of support for CSR tend to be more sceptical (Romani, Grappi, and Bagozzi 2016). However, when participants were exposed to the CSR message stimuli, they reported positive CSR beliefs and favourable attitudes towards the company. This implies that even though consumers may be sceptical, exposure to appropriate CSR communication can overcome this scepticism and contribute to favourable attitudes. The results of this study are consistent with the findings of Bachmann and Ingenhoff (2016), who reported that CSR communication can positively influence consumer perceptions even in the presence of scepticism and the persuasion knowledge effect.

6.4.5 Narrative Persuasion Theory

Narrative persuasion theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses or hypothesis (H).

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1a: CSR messages communicated via a narrative approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

Research in narrative persuasion has demonstrated its effectiveness in mitigating counterarguments (Dal Cin, Zanna, and Fong 2002), as story-based messages have the ability to immerse readers in the world of narrative (known as ‘narrative transportation’). Readers become sympathetic with the world view and opinions of the characters in the story with whom they identify (Green and Brock 2000, Igartua 2010). Previous studies of the narrative (storytelling) approach in CSR have shown that narrative message approaches are more effective than plain informational in leading to positive perceptions (Du and Vieira 2012, Wehmeier and Schultz 2011, Coombs 2019). However, these studies were qualitative. Qualitative studies are generally exploratory in nature, whereas the casual relationship of variables can be more appropriately investigated through quantitative studies (Hair et al. 2008). This study took a positivist experimental approach to investigate the causal relationships between CSR narrative message approaches and customer CSR beliefs and attitudes.

In addressing RQ2, RO1 and H1a, however, this study did not find evidence to support the proposition that narrative messages are superior to 'plain' informational messages in leading to positive CSR beliefs and attitudes towards the company. Both appeared to be equally effective in this regard. Also, compared with the informational message approach, the narrative approach was found to be less strongly associated with consumer attributions of strategically-driven CSR. A possible explanation is that the narrative transportation effect is incongruent with the highly pragmatic and transactional assumptions underpinning an attribution of strategically-driven motivation.

6.4.6 Strategic ambiguity theory

Strategic Ambiguity theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses or hypothesis (H).

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1c: CSR messages communicated via an ambiguous approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

Strategic ambiguity scholars claim that ambiguous communication has many advantages over clear and precise communication, as it allows open and fluid interpretation over a message communicated to the target audience, thus reducing conflicts among stakeholders (Eisenberg 1984, Guthey and Morsing 2014).

Much research on the application of strategic ambiguity has focused on how it functions in an organisational communication setting, but not specifically on message ambiguity as a CSR message approach. For example, Jarzabkowski, Sillince, and Shaw's (2010) longitudinal research based on in-depth interviews investigated goal incongruence among different stakeholder groups subject to ambiguous organisational communication, but the focus is not on ambiguity as a CSR message approach. Most strategic ambiguity research is also qualitative in nature (Winkler, Etter, and Castelló 2020, Scandelius and Cohen 2016). Causal experimental studies on ambiguous CSR messages and the formation of CSR perceptions in comparison to other CSR message approaches is lacking. Hence, this study furthered understanding of strategic ambiguity as a CSR message approach.

In addressing RQ2, RO1 and H1c, however, the findings of this study indicated that communicating CSR messages in an ambiguous manner was less effective than other approaches tested. The study found that ambiguous messages performed worse than informational messages in leading to favourable CSR beliefs and attitudes towards the company. Compared to the informational approach, ambiguous messages were also found to be less strongly associated with consumer attributions of a values-driven motivation for CSR initiatives.

6.4.7 Dialogic communication theory

Dialogic communication theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses or hypothesis (H).

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than 'plain' informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1b: CSR messages communicated via invitational rhetoric will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

Past dialogic communication research has shown the application of dialogic communication principles in organisational communication with stakeholders has led to positive impacts on organisational relationships with stakeholders (Chen, Hung-Baesecke, and Chen 2020, Yang, Kang, and Johnson 2010). The application of dialogic principles to CSR communication has been widely studied in the past two decades and dialogic communication was found to be a crucial element in facilitating effective CSR communication (Taylor and Kent 2014, Kent and Taylor 2021). This study focused on invitational rhetoric, a branch of dialogic communication, which has been studied more commonly in the context of crisis management, but not CSR communication (Yang, Kang, and Johnson 2010). Invitational rhetoric is a subset of dialogic communication that focuses on the careful and mindful use of inclusive language in communicating with target audiences. It involves unconditionally acknowledging and offering equality to dialogic partners with the intention to achieve harmonious and cordial relationships (Foss and Griffin 1995, Yang, Kang, and Cha 2015).

In addressing RQ2, RO1 and H1b, based on the findings of this study, the invitational approach does lead to favourable CSR beliefs and attitudes towards the company, but it does not outperform the informational approach in this regard. The invitational approach was also found to be more highly associated with consumer scepticism compared with other message approaches. This is consistent with pitfalls identified previously in the literature, where companies may claim to be involved in dialogue with consumers, but the consumers themselves do not experience the communication as dialogic as no dialogic principles have actually been applied (Wirtz and Zimbres 2018, Ihlen and Levenshus 2017). In this situation, consumers may become suspicious of how the purported dialogue can benefit them (Ghazisaeedi, Steyn, and Pitt 2010, Colleoni 2013, Dunn and Harness 2019).

6.4.8 Expectation-confirmation theory

Expectation-confirmation theory underpins the following research question(s) (RQ), research objective(s) (RO) and hypotheses (H).

RQ1. How does CSR communication influence consumer CSR beliefs and attitudes towards the company?

RQ2. What are the most effective CSR message approaches leading to positive consumer CSR beliefs and attitudes towards the company?

RO1. To investigate whether CSR message approaches such as the narrative, invitational and ambiguous are more effective than ‘plain’ informational messages in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO2. To evaluate whether a CSR message which contains a third-party endorsement is more effective than the one without such an endorsement in leading to favourable consumer CSR beliefs and attitudes towards the company.

RO3. To determine whether a CSR message which contains overt CSR history is more effective than one without apparent CSR history in leading to favourable consumer CSR beliefs and attitudes towards the company.

H1a: CSR messages communicated via a narrative approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1b: CSR messages communicated via invitational rhetoric will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H1c: CSR messages communicated via an ambiguous approach will lead to more favourable consumer CSR beliefs and attitudes towards the company compared to CSR messages communicated via an informational approach.

H2: Third-party endorsed CSR messages will lead to more favourable consumer CSR beliefs and positive attitudes toward the company compared to no third-party endorsement CSR messages.

H3: A CSR message that contains the company's CSR history will lead to more favourable consumer CSR beliefs and positive attitudes towards the company compared to a CSR message without CSR history.

The expectation-confirmation theory posits that customer satisfaction can only be achieved when customers are able to confirm that a product or service meets their expectations (Hsieh 2020, Oliver 1980). Kim and Ferguson (2014, 2018), who applied the expectation-confirmation theory in the context of CSR communication, found that different CSR message approaches have different impacts on fulfilling customer expectations. For example, message transparency and factually-toned messages have a higher chance of meeting customer expectations (Kim 2019). This study aims to continue the investigation of the application of the expectation-confirmation theory in the context of CSR communication by examining whether other CSR message approaches, such as narrative, invitational and ambiguous, are more effective than the informational in fulfilling customer expectations and, in turn, leading to favourable CSR beliefs and attitudes.

In addressing RQ1, RQ2, RO1, RO2, RO3, H1a, H1b, H1c, H2 and H3, the findings from this study suggest that the narrative, invitational and informational message approaches are all amenable to eliciting consumer confirmation of prior expectations. However, no evidence was found to support the proposition that this effect is enhanced by either third-party endorsement or the use of overt CSR history.

6.5 Managerial implications

CSR communication researchers have shown considerable interest in investigating the most effective processes and methods for communicating a company's CSR activities in order to produce positive responses from consumers and other stakeholders (Kim and Ferguson 2018). Similarly, practitioners have long been preoccupied with whether a persuasive or an informative style of CSR communication will be more effective in reducing undesirable effects such as consumer scepticism, whilst eliciting favourable perceptions of CSR initiatives (Golob et al. 2017). This experimental research is a continuation of this positivist CSR communication research stream (Golob et al. 2017). The findings from this study provide CSR communication practitioners with insights they can use to communicate to consumers about CSR. These insights include the following.

1. Appropriate CSR communication can be highly effective in leading to favorable consumer perceptions of CSR initiatives and attitudes towards the company.

On average, the CSR communication used in this study led to highly favourable consumer perceptions of CSR initiatives. There was also a strong correlation between consumer perceptions of CSR initiatives and their overall attitude towards the company behind the initiatives. These findings are consistent with past research which has shown that CSR communication increases consumer awareness of CSR initiatives, leading in turn to enhanced purchasing, employment and investment intentions (Lee, Zhang, and Abitbol 2019, Bhattacharya, Sen, and Korschun 2011, Sen, Bhattacharya, and Korschun 2006) and positive attitudes towards the company (Pérez, García de los Salmones María del, and Liu Matthew 2020). Companies should maintain regular and frequent CSR communication with consumers and other stakeholders in order to gain maximum reputational benefit for their initiatives.

2. Informational, narrative and invitational CSR message approaches are all effective in influencing consumer perceptions of CSR initiatives and attitudes towards the company. The ambiguous approach appears to be less effective than these three.

While previous research found the narrative (Du and Vieira 2012) and invitational approaches (Yang, Kang, and Johnson 2010) to be superior to the informational message approach in a CSR communication context, this research found all three to be equally effective in leading to favorable consumer perceptions of CSR initiatives. In contrast to previous research which found ambiguity works well in CSR communication aimed at multiple stakeholder groups (Scandelius and Cohen 2016), this study found that the ambiguous message approach is less effective than the others in leading to positive consumer CSR perceptions and is also less associated with consumer attributions of values-driven CSR motivation. Therefore, communication practitioners should focus on using informational, narrative and invitational message approaches rather than the ambiguous message approach when communicating about CSR initiatives.

3. Attributions of values-driven and strategically-driven motives for CSR initiatives are positively associated with consumer perceptions of those initiatives. In contrast, attributions of egoistically-driven CSR motives impact negatively on perceptions.

The findings of this research are consistent with past studies showing that consumers respond positively to CSR efforts they perceive as driven by other-serving motives (Forehand and Grier 2003, Lichtenstein, Drumwright, and Braig 2004). Hence this research re-emphasises the importance of authenticity. Pseudo-CSR efforts implemented for exploitative reasons may be perceived as such by the intended audience. Companies should engage in CSR out of a genuine desire to benefit society or not at all.

4. The narrative message approach has a negative impact on attributions of strategically-driven motives.

While consumers attribute self-centered or egoistically-driven motives to companies they perceive to be exploiting social causes for selfish reasons, and hence develop negative perceptions about those companies' CSR efforts (Pei-Ju, Hsin-Ju, and Chia-Yi 2020), consumers are more tolerant with companies perceived to exhibit strategically-driven motives, which are understood to be crucial for business survival (Whettan and Mackay 2002). Past research has shown the effectiveness of narrative messages in leading to positive consumer perceptions of CSR efforts (Coombs 2019, Du and Vieira 2012, Lee and Jeong 2017). However, communication scholars have also highlighted the potential of informational messages (Kim 2019). For example, the informationally-based or rational message approach works well with environmental-related CSR initiatives (Andreu, Casado-Díaz, and Mattila 2015), as well as for business-to-business (B2B) organisations (Leppelt, Foerstl, and Hartmann 2013) and in public industries, such as healthcare (Dhanesh and Nekmat 2018). Hence, CSR communication practitioners should avoid the narrative message approach when communicating with audiences for whom strategically-driven motivation is likely to resonate, for example investors.

5. Compared to the informational, ambiguous and narrative approaches, the invitational message approach is more likely to increase consumer scepticism.

Invitational rhetoric emphasises being humane and respecting others' values. It prizes equality in the communication process and avoids overt persuasion (Foss and Griffin 1995). It can be seen as an extension of dialogical communication (Yang, Kang, and Johnson 2010). Dialogue plays a crucial role in CSR communication by guiding companies to better understand societal expectations though stakeholder engagement in order to achieve legitimacy goals (Golob and Podnar 2011, García-Marzá 2005).

However, previous studies have also cast doubt on the effectiveness of dialogic communication (Sommerfeldt and Yang 2018). This is because in spite of corporate promises to engage in dialogue, in practice the communication in question amounts to 'monologue in disguise' (Wirtz and Zimbres 2018, Ihlen and Levenshus 2017). In these circumstances, consumers may become suspicious of the benefits of the dialogic process and the claims made by companies (Ghazisaeedi, Steyn, and Pitt 2010, Colleoni 2013, Dunn and Harness 2019). Possibly for this reason, in this study invitational approaches to CSR communication were found to increase levels of consumer scepticism. Hence, invitational message strategies should be deployed with caution and only by companies which have already built up a strong reputation for authentic CSR communication.

6.6 Limitations and future research directions

6.6.1 Limitations

A fictional company, StrongCoffee, was chosen for use in this experimental study to avoid halo effects and other pre-existing inherent respondent biases towards real life brands and companies (Kwon and Lennon 2009, Roy and Cornwell 2003, Halkias et al. 2017). However, the downside of this choice is a potential reduction in external or ecological validity, as a fictional company cannot replicate the real life brand experiences customers have with real organisations and brands (Polyorat, Alden, and Kim 2007, Till and Busler 2000, Sung, Choi, and Tinkham 2012, Forbes and Avis 2020).

When designing the experimental stimuli, the researcher took steps to ensure all stimuli utilised the same basic design, overall appearance and message length to reduce potential confounds (Hair, Bush, and Ortinau 2003). The aim was to isolate the effects of the different message strategies under investigation and only those effects. However, as a result it is possible that the differences between the various stimuli may have become too subtle to be noticed by respondents.

A consumer product, coffee, was central to this experimental study. Hence, the findings may not be generalisable for the industrial or service sectors (Webster and Keller 2004). This could impact the applicability of the implications for managers working in those sectors (Brown and Dacin 1997, Kim, Park, and Kim 2019).

This study recruited American respondents. Hence, the findings and theoretical and managerial implications may be less relevant in non-Western contexts (Muller and Kolk 2009, Chapple and Moon 2005). Past studies have found that understandings about CSR practices differ from culture to culture and country to country (Pillai et al. 2017). Practitioners and researchers should be aware of these differences before generalising the findings of this study in non-Western countries (Maignan 2001, Golob and Bartlett 2007, White and Alkandari 2019).

6.6.2 Future research directions

As discussed above, this study made use of a fictional company. It would be interesting to find out if the same results would be obtained in a replication study using a real brand or company (further refer Kinney and McDaniel 1996). Further experimental studies involving different types of businesses and industries such as mining, industrial products and services, for example hotels, airlines, banks and insurance, could be conducted.

Prior research on informational message strategies has indicated target audiences may prefer factually-toned, low-key and subtle messages. It would be interesting to further investigate the dimensions of the ‘factually-toned’ construct (Kim 2019). This could potentially lead to the development of scale for measuring the factual or informational level of a CSR message. Past research has indicated different ‘factual tones’ related to CSR messaging may be preferred in different countries. For example, European consumers have been found to be more receptive to low-key or subtle CSR approaches, whereas in the US relatively explicit or ‘loud’ CSR approaches are seemingly preferred (Kim and Ferguson 2014, Ligeti and Oravecz 2009). It would be interesting to understand what kinds of informational message are considered low-key versus loud and explicit.

Based on this study, there is no indication that narrative will outperform informational approaches in CSR communication. However, more elaborate research can be performed in the future to investigate the power of the narrative CSR message approach. It would be interesting to know whether consumers rate narrative messages as credible and trustworthy if they are delivered through different kinds of CSR story. For example, humorous stories may be more or less preferred by consumers than serious ones and may elicit different attitudinal responses (see Strick et al. 2009). Whether consumers like or dislike the story may impact their views on the content of the CSR communication and their attitude towards the company. A previous study on advertising effects showed that story likability in advertising can impact on consumer attitudes towards the advertised product (Fam 2008). A future study could therefore include likeability as a variable of interest. The content of CSR stories could be varied to further investigate the impact of narrative message approaches. Future studies could investigate the preferences of consumers and other stakeholders in relation to, for example, stories about sustainable and environmentally friendly products, socially and environmentally responsible corporate leaders, and passionate employees actively engaged in volunteering activities.

For this study, CSR history and third party endorsement were incorporated into the four basic message approaches. As a result, the impact of these variables may have been too muted and subtle to draw the attention of respondents. In future research, news or information about CSR history and third-party endorsement could be featured more prominently so as to better evaluate the impact on reader responses.

The experimental stimuli used in this study were restricted to print format. In future, the use of video or multimedia formats to present the various CSR message approaches could be considered. These formats could potentially overcome the issue discussed above that the print stimuli may have been too subtle for respondents to notice the differences in message strategy (Coombs and Holladay 2009). Stimuli appearing in video format have been reported to create a deeper impression and impact more strongly on study participants. Therefore differences in terms of responses can be observed more easily (Spence et al. 2016).

The channels through which audiences process stimuli can also influence perceptions. For example, online social messages have been found to potentially have more impact on the user's behaviour compared with off-online messages (Manetti and Bellucci 2016). Audiences have been found to perceive a CEO's speech and personality differently when similar content is communicated via different communication channels (Petrenko et al. 2016). Therefore, the use of different channels such as CSR posters, advertorials, vlogs, blogs and social media posts could be considered for future research to understand how the use of these channels may influence the interpretation and processing of CSR messages.

A different experimental design could also be considered for future studies. For example, the use of a repeated measures design (Hair et al. 2008), where respondents are exposed to a series of CSR communication messages over a period of time with different content on each occasion, for example before and after a crisis or event that impacts a company's reputation.

This study also focused solely on positive CSR communication. To gain more understanding of the effectiveness of the four message approaches in different contexts, further research could involve those message approaches in negative scenarios. Du and Vieira (2012) reported that stakeholders expect a company to provide two-sided information which includes the communication of both positive and negative corporate events in the annual report. Further experiments could be conducted to check whether a combination of positive and negative CSR stories or events can improve consumer perceptions of a company's CSR initiatives.

6.7 Chapter Summary

This concluding chapter provided an overall summary of the study undertaken for this thesis as well as a detailed discussion of the major findings from the data analysis described in the previous chapter (Chapter 5 - Data Analysis and Results). In terms of theoretical implications, the chapter sought to provide insights relating to a number of theories including signalling theory, legitimacy theory, attribution theory, the persuasion knowledge model (PKM) and expectation-conformation theory, and how those theories can be applied to the study of CSR communication. In terms of managerial implications, the chapter offered guidance to practitioners relating to the relative impact of different CSR message approaches, as well as recommendations concerning other key considerations such as consumer scepticism and attributions of CSR motivation. The chapter concluded by providing discussion on the limitations of the study and some suggestions for future research.

Appendix 1: Pilot Study 1 Scales

1.1 Informational scale

7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree

1. The above message provides a lot of information
2. The above message appeals to my rationality
3. The above message appeals to my emotion (Reverse scored)
4. The above message creates a mood (Reverse scored)

Reference: Yoo and MacInnis (2005)

1.2a Narrative transportation scale

7-point Likert-type scale, where 1 = Not At All and 7 = Very Much

1. While I was reading this message, I could easily picture the events in it taking place.

2. While I was reading this message, activity going on in the room around me was on my mind. (Reverse scored)

3. I could picture myself in the scene of the events described in this message.

4. I was mentally involved in this message while reading it.

5. After finishing this message, I found it easy to put it out of my mind. (Reverse scored)

6. I wanted to learn how this message ended.

7. This message affected me emotionally.

8. I found myself thinking of ways this message could have turned out differently.

9. I found my mind wandering while reading this message. (Reverse scored)

10. The events in this message are relevant to my everyday life.

11. The events in this message have changed my life.

Reference: Green and Brock (2000)

1.2b Character identification scale

Instruction to respondents: The Word "characters" in the following questions can refer to the person or the company mentioned in the message.

7-point Likert-type scale, where 1 = Not At All and 7 = Very Much

1. I thought I was like the characters or very similar to them.

2. I thought that I would like to be like or act like the characters.

3. I identified with the characters.

4. I felt "as if I were the characters".

5. I had the impression that I was really experiencing the story of the characters.

6. I felt as if I "formed part of" the story.

7. I myself have experienced the emotional reactions of the characters (the company).

8. I understood the characters' way of acting, thinking or feeling.

9. I tried to see things from the point of view of the characters.

10. I tried to imagine the characters' feelings, thoughts and reactions.

11. I understood the characters' feelings or emotions.

12. I was worried about what was going to happen to the characters.

13. I felt emotionally involved with the characters' feelings.

14. I imagined how I would act if I found myself in the place of the characters.

Reference: Igartua (2010)

1.3 Message ambiguity scale

7-point Likert-type scale, where 1 = A Little and 7 = A Lot

1. How many ways do you think this statement could be interpreted?

2. How complicated or complex is this message?

3. How easy is it for you to determine the specific meaning of this message? (Reverse scored)

4. How clear is this message? (Reverse scored)

5. How easy is it to determine an appropriate course of action or response to this message? (Reverse scored)

6. To what extent does this message indicate what action should be taken on this matter? (Reverse scored)

Reference: Putnam and Sorenson (1982)

1.4 Invitational scale

7-point Likert-type scale, where 1 = Strongly Disagree and 7 = Strongly Agree

1. The company that releases this information seems to make an effort to respond to comments.

2. The company that releases this information seems to ignore others' perspectives or opinions (Reverse scored).

3. The company that releases this information seems arrogant (Reverse scored).

4. The company that releases this information tends to be authoritative (Reverse scored).

5. The company that releases this information seeks control over others (Reverse scored).

6. The company that releases this information seems to be aware of the audience.

7. The company that release this information tries to teach others (Reverse scored).

Reference: Yang, Kang, and Johnson (2010)

Appendix 2: Pilot Study 2 Scales

2.1 Informational scale

7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree

1. The above message provides a lot of information.

2. The above message appeals to my rationality.

3. The above message appeals to my emotion. (Reverse scored)

4. The above message creates a mood. (Reverse scored)

Reference: Yoo and MacInnis (2005)

2.2a Narrative Transportation scale

7-point Likert scale, where 1 = Highly Emotional; 7 = Highly Rational

1. I was mentally involved in the message while reading it.
2. While thinking about the message, I could easily picture the events in it taking place.
3. I could picture myself in the scene described in the message.

Reference: Escalas (2004a, 2007)

2.2b Character identification scale

7-point Likert scale, where 1 = Highly Emotional; 7 = Highly Rational

1. I understood Adey's way of acting, thinking and feeling.
2. I tried to see things from Adey's point of view.
3. I tried to imagine Adey's feelings, thoughts and reactions.
4. I understood Adey's feelings and emotions
5. I felt emotionally involved with Adey's feelings
6. I imagined how I would act if I found myself in Adey's place.

Reference: Igartua (2010)

2.3 Message ambiguity scale

7-point Likert scale, where 1 = Very Easy and 7 = Very Hard

1. Please rate how easy it was to determine the specific meaning of the message.

7-point Likert scale, where 1 = Very Clear and 7 = Very Unclear

2. Please rate the clarity of the message.

Reference: Putnam and Sorenson (1982)

2.4 Invitational scale

7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree

1. StrongCoffee seems to make an effort to respond to comments.

2. StrongCoffee seems to make an effort to pay attention or listen to others' perspectives and opinions.

3. StrongCoffee seems humble.

4. StrongCoffee seems to be open to suggestion.

5. StrongCoffee seeks cooperation.

6. StrongCoffee seems to be aware of the audience.

7. StrongCoffee tries to learn from others.

Reference: Yang, Kang, and Johnson (2010)

Appendix 3: Main Study Scales

3.1 CSR beliefs scale

7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree

I believe StrongCoffee.....

1. tries to obtain maximum profit from its activity.

2. tries to obtain maximum long-term success.

3. always tries to improve its economic performance.

4. always respects the norms defined in the law when carrying out its activities.

5. is concerned to fulfil its obligations vis-a`-vis its shareholders, suppliers, distributors and other agents with whom it deals.

6. behaves ethically/honestly with its customers.

7. prioritizes respect for ethical principles in its relationships over achieving superior economic performance.

8. is concerned to respect and protect the natural environment.

9. actively sponsors or finances events of value to societies (sport, music...).

10. directs part of its budget to donations and social works favouring the disadvantaged.

11. is concerned to improve the general well-being of society.

Reference: Salmones, Crespo, and Bosque (2005)

3.2 Attitudes towards company scale

7-point Likert scales, where 1 = Strongly Disagree and 7 = Strongly Agree

1. StrongCoffee is a company I have a good feeling about.

2. StrongCoffee is a company I trust.

3. StrongCoffee is a company that I admire and respect.

4. StrongCoffee has a good overall reputation.

Reference: Ponzi, Fombrun, and Gardberg (2011)

3.3 Consumer attributions of company CSR motives scale

7-point Likert-type, where 1 = Strongly Disagree and 7 = Strongly Agree

StrongCoffee is involved in Corporate Social Responsibility (CSR) because it …

1. is trying to capitalize on the growing social movement.

2. is taking advantage of social causes.

3. is trying to benefit from the increased awareness of social problems.

4. has a long-term interest in the society.

5. is trying to give back something to the society.

6. has an ethical responsibility to help society.

7. feels morally obligated to help society.

8. wants to keep its existing customers.

9. hopes to increase its profits.

10. wants to get new customers.

11. hopes to increase its competitiveness.

12. feels its employees expect it.

13. feels its customers expect it.

14. feels its stockholders expect it.

15. feels society in general expects it.

16. This is an attention tracking question. Instruction: Please choose "6" as the response for this specific question. Do this ONLY for this specific question.

Reference: Skarmeas and Leonidou (2013)

3.4 Consumer CSR Support scale

7-point Likert-type, where 1 = Strongly Disagree and 7 = Strongly Agree

1. I would pay more to buy products from a socially responsible firm.

2. I consider the ethical reputation of businesses when I shop.

3. I avoid buying products from companies that have engaged in immoral actions.

4. I would pay more to buy the products of a firm that shows it cares for the well-being of our society.

5. If the price and quality of two products are the same, I would buy from the firm that has a reputation to be socially responsible.

Reference: Maignan (2001)

3.5 Consumer scepticism scale

7-point Likert-type, where 1 = Strongly Disagree and 7 = Strongly Agree

1. We can depend on getting the truth in most corporate communication.

2. Corporate communication's aim is to inform the consumer.

3. I believe corporate communication is informative.

4. Corporate communication is generally truthful.

5. Corporate communication is a reliable source of information about the quality and performance of products.

6. Corporate communication is truth well told.

7. In general, corporate communication presents a true picture of the product being advertised.

8. I feel I've been accurately informed after viewing most corporate communication.

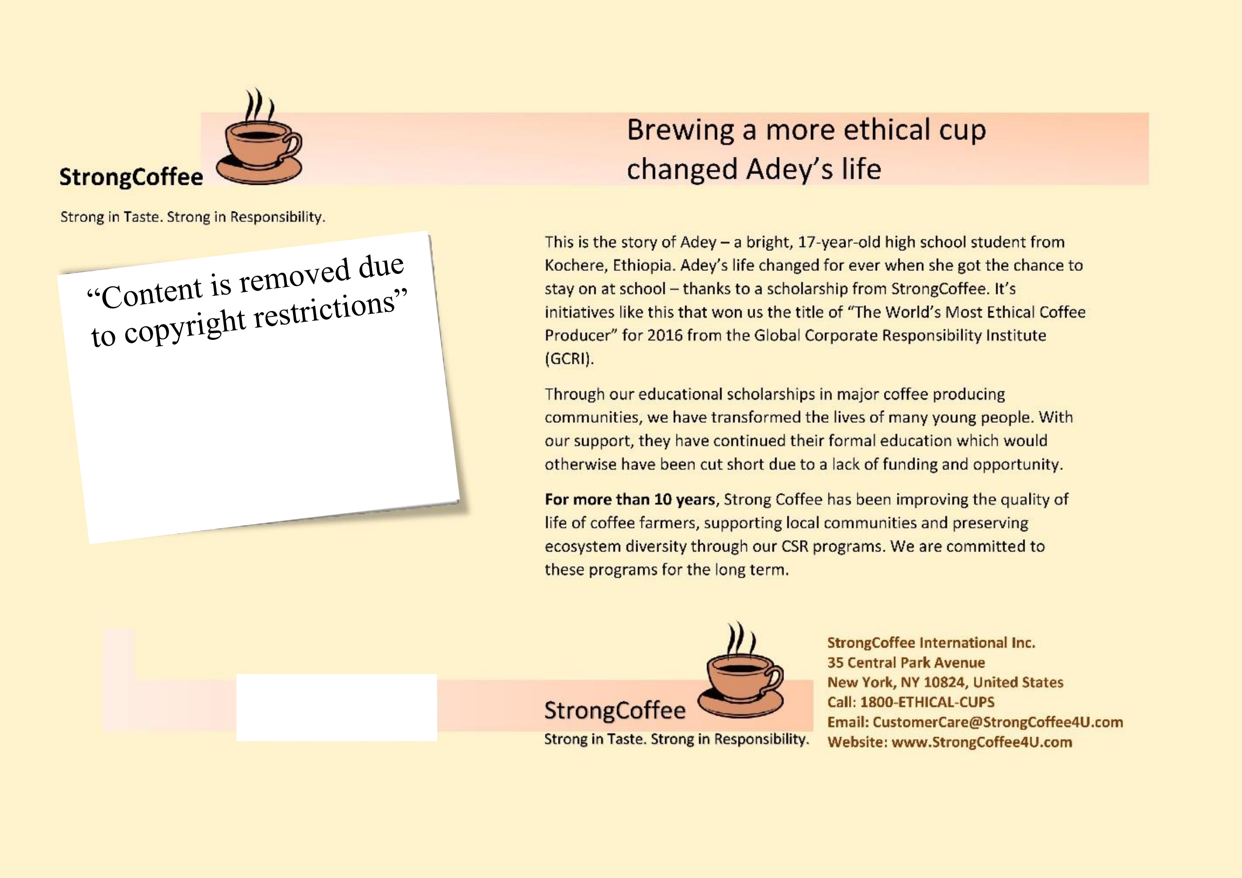
9. Most corporate communication provides consumers with essential information.

Reference: Obermiller and Spandenberg (1998)

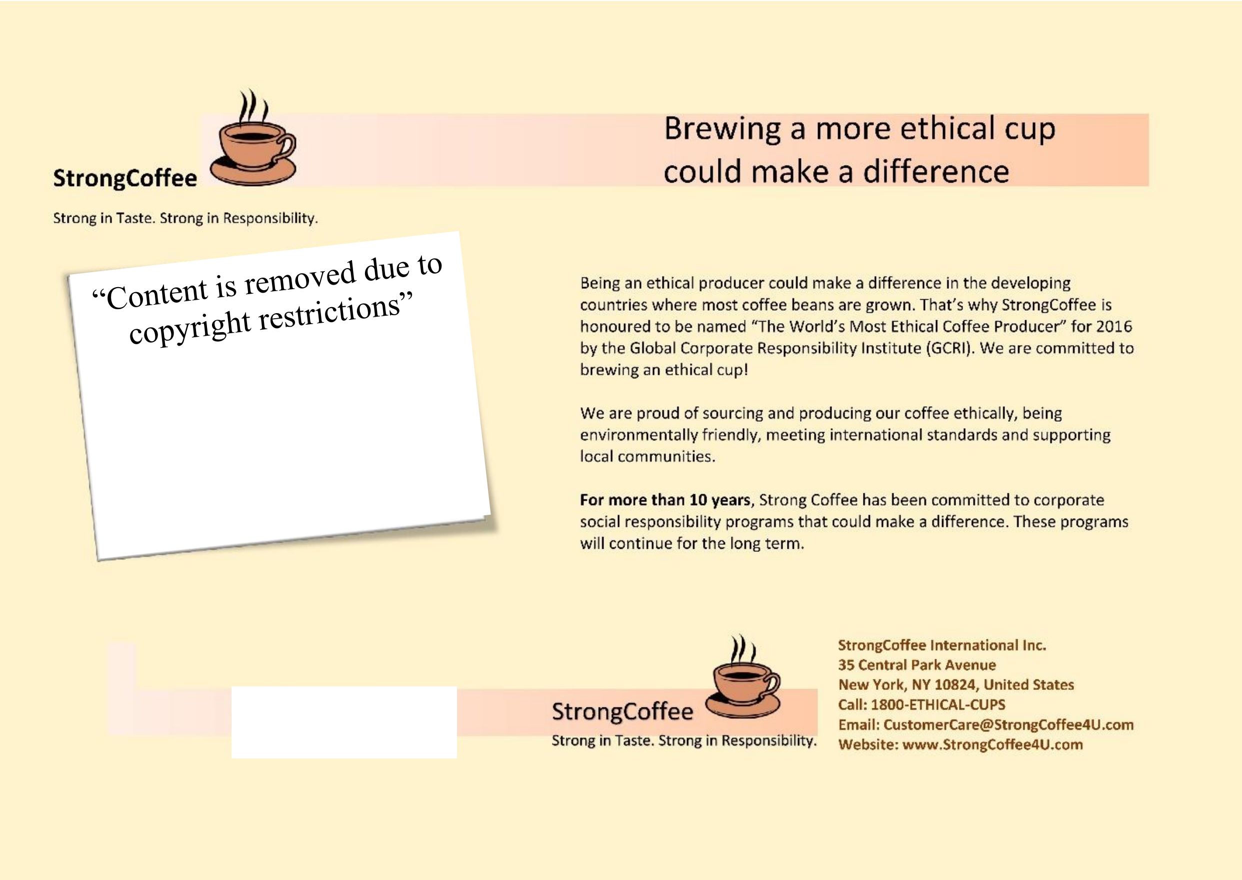
Appendix 4: CSR Messages (Stimuli) Pilot 1

Informational CSR message (Pilot 1)

Narrative CSR message (Pilot 1)



Ambiguous CSR message (Pilot 1)



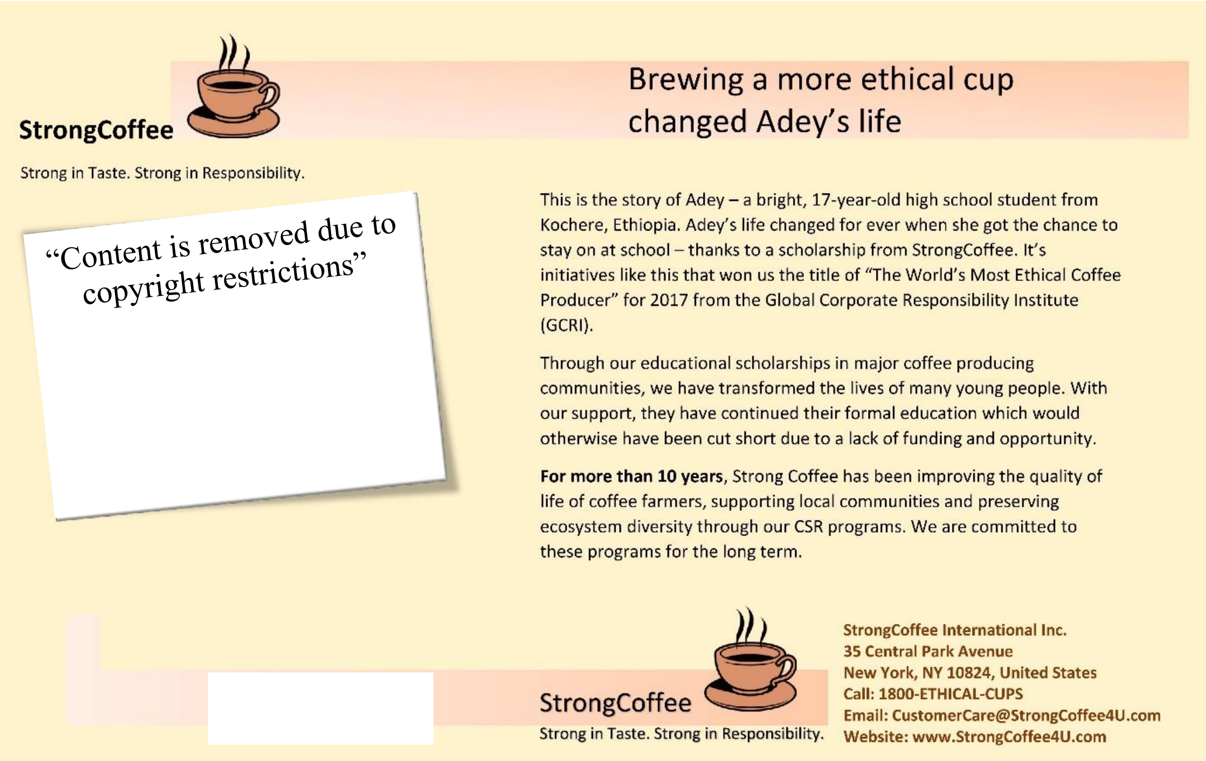
Invitational CSR message (Pilot 1)

Appendix 5: CSR Messages (Stimuli) Pilot 2

Informational CSR message (Pilot 2)

Photo credit: Megillionvoices via Wikimedia Commons (http://commons.wikimedia.org)

Narrative CSR message (Pilot 2)



Ambiguous CSR message (Pilot 2)

Photo credit: Megillionvoices via Wikimedia Commons (http://commons.wikimedia.org)

Invitational CSR message (Pilot 2)

Photo credit: Megillionvoices via Wikimedia Commons (http://commons.wikimedia.org)

Appendix 6: CSR Messages (Stimuli) Main Study

Informational CSR message (main study)

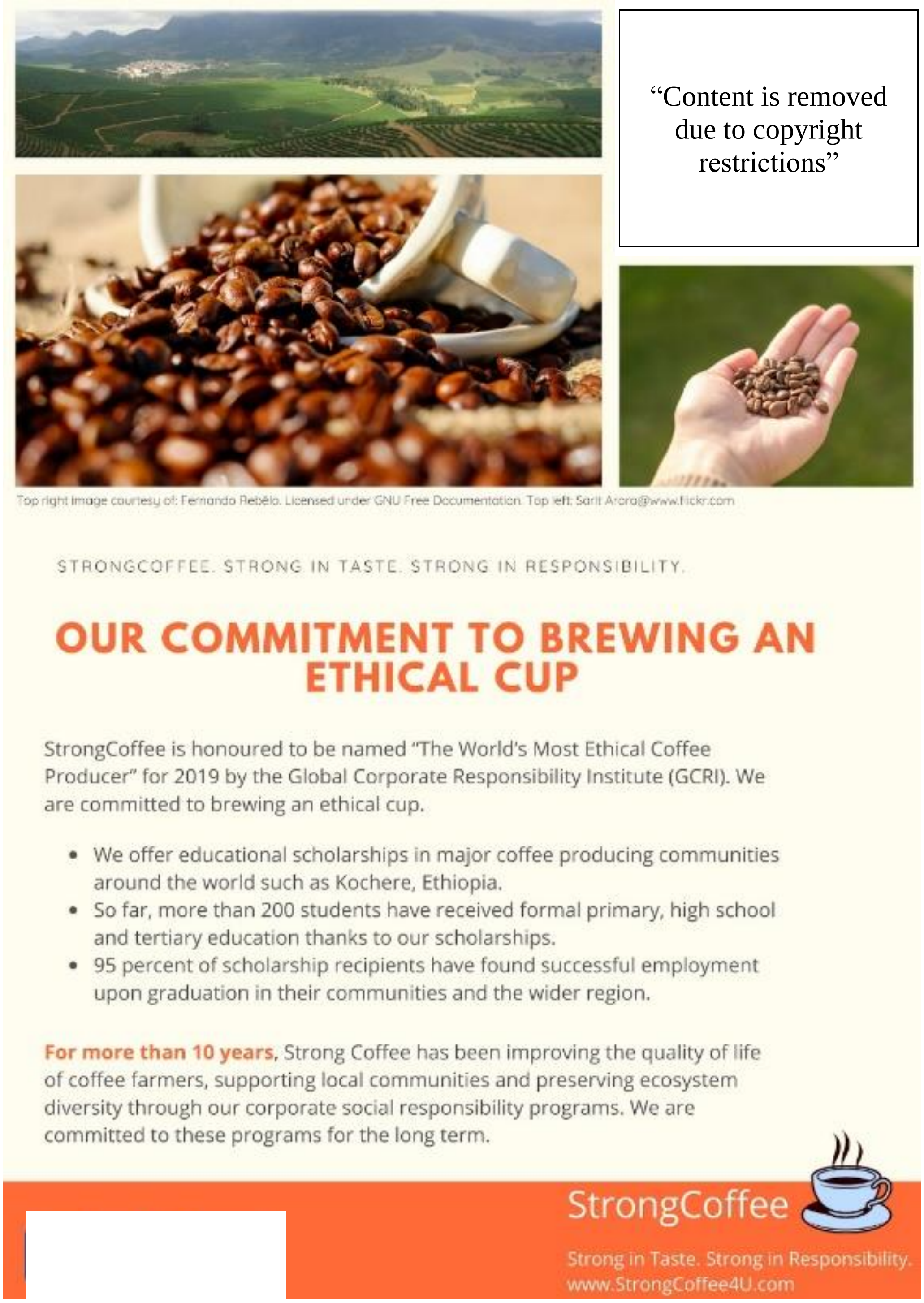


Photo credit: Wikimedia Commons (http://commons.wikimedia.org) (top right) and www.canva.com loyalty free (bottom)

Narrative CSR message (main study)

Photo credit: Laura Pannack/ Oxfam. Creative Commons Attribution 2.0 Generic (CC BY 2.0)

Ambiguous CSR message (main study)

Photo credit: www.canva.com loyalty free

Invitational CSR message (main study)

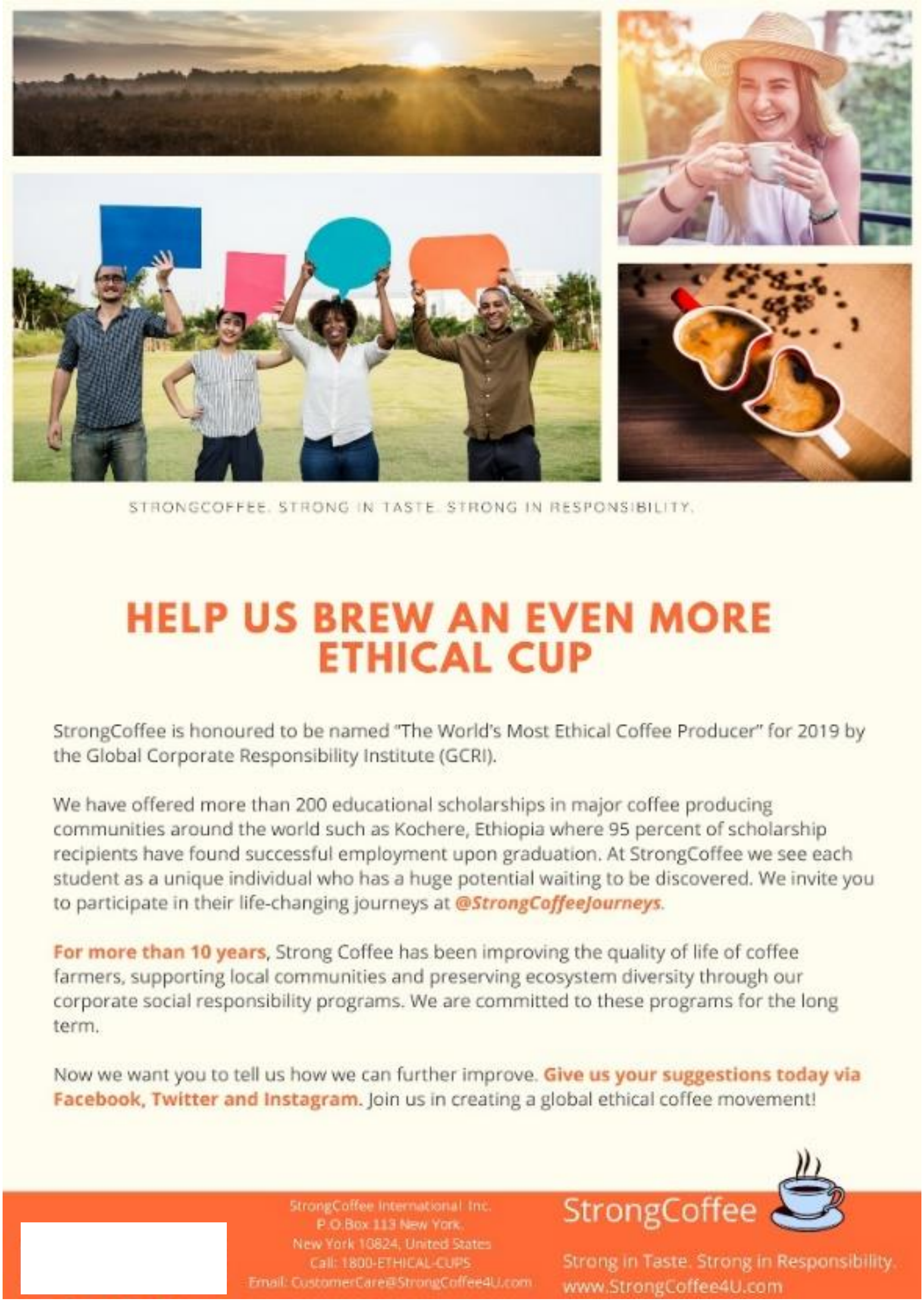


Photo credit: www.canva.com loyalty free

Appendix 7: Real-life CSR Advertisements

Figures A7.1: Pepsi CSR poster (Pepsi Co. 2012)

"Content is removed due to copyright restrictions"

Figure A7.2: Woodside CSR newspapers print advertisement (Woodside 2015)

"Content is removed due to copyright restrictions"

Appendix 8: The Complete List of 16 Surveys

The complete list of 16 surveys are as follows:

1. Informational, Endorsed, With History
2. Informational, Endorsed, No History
3. Informational, Not Endorsed, With History
4. Informational, Not Endorsed, No History
5. Narrative, Endorsed, With History
6. Narrative, Endorsed, No History
7. Narrative, Not Endorsed, With History
8. Narrative, Not Endorsed, No History
9. Ambiguous, Endorsed, With History
10. Ambiguous, Endorsed, No History
11. Ambiguous, Not Endorsed, With History
12. Ambiguous, Not Endorsed, No History
13. Invitational, Endorsed, With History
14. Invitational, Endorsed, No History
15. Invitational, Not Endorsed, With History
16. Invitational, Not Endorsed, No History

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