Does CSR communication matter?

Understanding the effectiveness of CSR motives, CSR message frame and CSR fit when communicating about corporate-NGO partnerships

Student Name: Jasmin Schade
Student Number: 535470

Supervisor: Dr. Yijing Wang

Master Media Studies - Media & Business
Erasmus School of History, Culture and Communication
Erasmus University Rotterdam

Master's Thesis
June 2021

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ABSTRACT

While societal power dynamics are subject to constant change, this also applies to the relationship between two of the key institutional actors within society - companies and non-governmental organizations (NGOs). With the increasing importance of CSR, corporations and NGOs have started to work together to achieve societal goals. As a result, corporate-NGO partnerships are gaining increasing importance as part of a company's CSR effort. However, at the same time, it is becoming increasingly difficult for corporations to effectively communicate their CSR activities since consumers are skeptical about corporations' involvement in CSR. Taking these two developments into account, this study aims to investigate the communication of corporate-NGO partnerships, by specifically focusing on which CSR communication tactics (CSR motive, CSR message frame, CSR fit) lead to more positive consumer outcomes. Since skepticism has been identified to play a key role in the outcomes of CSR communication tactics, this study also aims to shed light on the mediating role of situational CSR skepticism which can be understood as a direct reaction to corporate communication efforts. In addition, the mediating role of consumer trust as a potential antagonist of skepticism is examined. Grounded on attribution theory, the heuristic-systematic model, and the persuasion knowledge model, this study provides insights into underlying information processing mechanisms. Taken together, the following research questions are investigated: To what extend do CSR motives (firm-serving vs. public-serving), CSR message frame (expositive vs. narrative), and CSR fit (high vs. low) affect consumer attitudes and eWOM when communicating corporate-NGO partnerships? How do skepticism and consumer trust mediate the proposed relationships? To answer the research questions, a between-subjects factorial quasi experimental research design with eight experimental scenarios was deployed. Participant recruitment was conducted via Prolific, and the final sample encompassed 383 respondents. The results confirmed that consumer attitudes and eWOM can be influenced through expressed CSR motives. Expressed public-serving CSR motives resulted in more positive consumer attitudes and higher eWOM compared to firm-serving CSR motives. Situational CSR skepticism and consumer trust both mediated the affiliation between CSR motives and consumer outcomes. In addition, situational CSR skepticism and consumer trust seem to function as antagonists because expressed firm-serving motives increased situational CSR skepticism and decreased consumer trust. Since situational CSR skepticism is associated with persuasion knowledge, which is partly triggered by cognitive elaboration, expressed firm-serving CSR motives seem to increase elaborative thoughts in the context of corporate-NGO partnerships. However, CSR message frame and CSR fit had no effect on consumer outcomes and, consequently, the relationship was also not mediated by either situational CSR skepticism or consumer trust. Overall, the results widen the scope of CSR communication research by focusing on corporate-NGO partnerships in particular. The findings call for further research on the effect NGOs' involvement in a company's CSR activity has on the outcomes of different CSR communication tactics, the underlying level of consumer's cognitive elaboration when processing CSR messages, and the role of dispositional CSR skepticism.

KEYWORDS: corporate-NGO partnership, CSR communication, consumer outcomes, situational CSR skepticism, consumer trust

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1. Introduction

Societal power dynamics and relationships among key agents of society are subjected to constant change. One of the societal actors which gained significant importance in recent years is non-governmental organizations (NGOs) (Arenas et al., 2009; Burchell & Cook, 2013; Dempsey, 2011). A catalyst for the rising importance of NGOs is the decreasing power of national states (Dempsey, 2011; Seitanidi, 2010), which is accompanied by the increasing power of businesses (Setianidi, 2010). Furthermore, new communication technologies allow civil society actors such as NGOs to spread their messages more easily (Setianidi, 2010). As a result, NGOs have not only gained a more pronounced voice within general societal debates but have also become an increasingly important secondary stakeholder for corporations (Burchell & Cook, 2013; Helming et al., 2016). Furthermore, as part of extensive campaigning of NGOs, public awareness about corporations' unethical business practices has increased, thereby pushing companies to adopt corporate social responsibility (CSR) (Burchell & Cook, 2013). By now, CSR has become an indispensable asset for companies (Illia et al., 2013), and stakeholders such as NGOs are recognized as key agents in CSR (Arenas et al., 2009; Burchell & Cook, 2013). Therefore, the relationship between corporations and NGOs has also changed. The former idea of NGOs and corporations functioning as opponents has been replaced by a new understanding that the two agents can also collaborate and join forces to achieve societal change (Arenas et al., 2009). Corporations and NGOs have started to work more cooperatively together, embrace joint learning, and put effort into developing more pronounced perspectives for each other (Burchell & Cook, 2013). Accordingly, the last decade has been characterized by the ever-increasing importance of partnerships between corporations and NGOs (Austin & Seitanidi, 2012; Seitanidi & Crane, 2009; Poret, 2019; Yaziji & Doh, 2009). Most recently, in the course of the Covid-19 pandemic, the perceived importance of corporate-NGO partnerships has even increased, with almost three-quarters of the NGOs and companies aiming to intensify their partnership engagement (C&E Advisory Services Limited, 2020).

An example of a successful corporate-NGO partnership is the long-term partnership between the pharmaceutical company GSK and Save The Children (C&E Advisory Services Limited, 2019; C&E Advisory Services Limited, 2020). In more detail, GSK and Save The Children have joined forces to establish a long-term, health-focused, and award-winning partnership to offer treatment against preventable diseases for children all over the world (GSK, 2019a). Activities of the partnership involve advocacy for increasing awareness for public health issues, employee engagement programs, and joint R&D projects (GSK, 2019b).

This example illustrates, that partnerships between NGOs and companies are currently often based on mutual exchange of resources. There is a general tendency towards problem-oriented and strategic collaborations (C&E Advisory Services Limited, 2019). Hence, this research focuses on partnerships that go beyond philanthropism and are based on mutual exchange of expertise, thereby conforming to what Austin (2000) defines as transactional partnerships.

However, the accumulation of CSR-related corporate scandals has increased consumers' caution against CSR activities (Connors et al., 2017). Simply engaging in CSR and reaping the benefits is not possible anymore. The success of CSR activities and, hence, also corporate-NGO partnerships is strongly dependent on the communication with external stakeholders such as consumers (Du et al., 2010; Shumate & O'Connor, 2010). Yet, consumers often have difficulties identifying whether a company's CSR communication truly resembles the identity of the company (Fukukawa et al., 2007; Parguel et al., 2011). Furthermore, research suggests that consumer skepticism is a major factor for the decreasing effectiveness of CSR communication (Connors et al., 2017; Du et al., 2010; Skarmeas & Leonidou, 2013). It is becoming increasingly difficult for companies to communicate their CSR activities effectively and in a way that they trigger a positive response without being suspected of greenwashing (Illia et al., 2013).

As a response to the growing importance of corporate-NGO partnerships and the increasing difficulty for corporations to effectively communicate their CSR activities, this study specifically focuses on the communication of corporate-NGO partnerships. It examines the impact of the three CSR communication tactics – expressed CSR motive, CSR message frame and CSR fit – on consumer attitudes, which provide the basis for subsequential behavioral processes (Petty & Cacioppo, 1986), and eWOM, a concept which gained general importance with the increase in internet usage. Additionally, since Du et al. (2010) identify skepticism as a key hindrance for successful CSR communication, this study also aims to investigate the potential mediating role of skepticism as well as trust, which could be a possible antagonist of skepticism. Thereby, underlying information processing mechanisms are further explored. Taken together, this research examines the following research questions:

To what extend do CSR motives (firm-serving vs. public-serving), CSR message frame (expositive vs. narrative), and CSR fit (high vs. low) affect consumer attitudes and eWOM when communicating corporate-NGO partnerships? How do skepticism and consumer trust mediate the proposed relationships?

1.1. Scientific relevance

The scientific relevance of this study originates from its specific focus on corporate-NGO partnerships and its contribution to the understanding of the effectiveness of different CSR communication tactics.

Past research about the impact of different CSR communication tactics has predominantly focused on rather unspecific CSR activities such as companies supporting a cause (see for example Bae, 2018; Becker-Olsen et al., 2006; Dhanesh & Nekmat, 2019; Ellen et al., 2006; Kim, 2014; Lim, 2019; Pérez et al., 2020; Shim et al, 2017) or CSR related sponsorships (see for example Elving, 2013; Forehand & Grier, 2003; Kim & Ferguson, 2019; Rifon et al., 2004), without concretely taking activities into account that specifically focus on NGO involvement. Only a limited amount of research has so far examined the impact of CSR communication tactics in the specific context of CSR activities that explicitly involve NGOs or non-profit organizations (see for example Kim et al., 2012; Lafferty, 2009; Simmons & Becker-Olsen, 2006; Rim et al., 2016). Given the rising importance of corporate-NGO partnerships (Austin & Seitanidi, 2012; Seitanidi & Crane, 2009; Poret, 2019; Yaziji & Doh, 2009), more research is required to close the gap of studies that particularly focus on the communication of these partnerships. By explicitly focusing on the communication of corporate-NGO partnerships, this study aims to extend existing CSR communication research by adding a differentiated perspective on the type of CSR activities in question.

Moreover, this study also adds to the body of academic literature on the effectiveness of either narrative or expositive CSR message frames and expressed firm- or public-serving CSR motives since studies on both of these CSR communication tactics have so far come to contradicting results (see for example Dhanesh & Nekmat, 2019; Pérez et al., 2020 for CSR message frame; Bae, 2018; de Vries et al., 2015; Kim, 2014; Shim et al., 2017; van Prooijen et al., 2020; van Prooijen, 2019 for CSR motives). For example, Pérez et al. (2020) indicate that narrative CSR message frames result in more positive perceptions of the company and its CSR activities, while at the same time, expositive CSR message frames result in higher purchase intentions and advocacy. Hence, more research is needed to further investigate the impact of different CSR message frames on consumer outcomes. Furthermore, for expressed CSR motives, van Prooijen's (2019) and van Prooijen et al.'s (2020) reasoning about the importance of context and the type of CSR activities itself gives rise to the examination of how consumers respond to expressed CSR motives in the realm of this study's unique focus on corporate-NGO partnerships. In addition, Lim (2019) detected an interaction effect between different types of CSR messages frames and the degree of CSR fit. By investigating

the interaction effect of narrative and expositive CSR message frames with CSR fit in the current study, this line of research is further extended.

1.2. Societal relevance

This study also aims to add value in terms of broader societal dimensions. Its societal relevance is twofold and comprises the societal importance for companies to be able to profit from their investments in CSR partnerships and the usefulness of this study's insights for NGOs themselves.

Firstly, the nature of corporations to strive for profit-maximization pushes them to constantly re-evaluate their business activities and to, over time, abandon the activities that do not conform with this profit-maximizing maxim. At the same time, stakeholder expectation can indicate which activities are valued and, hence, can ultimately contribute to higher profits. In accordance with this, the increase in stakeholder pressure to focus on responsible business behavior has pushed organizations to increasingly take CSR into consideration when making managerial and strategic business decisions (Helming et al., 2016). Nowadays, CSR can even be regarded as a necessity for corporations (Poret, 2019). However, at the same time, the accumulation of greenwashing allegations and corporate CSR-related scandals have led to an increase in distrust and caution of consumers towards company's CSR activities (Connors et al., 2017). Hence, the simple equation – CSR involvement equals positive consumer outcomes and profit maximization – no longer applies. This development is frustrating, especially for companies that are genuinely striving to engage in meaningful and sustainable CSR. Particularly in the case of transactional corporate-NGO partnerships, which involve a substantial number of resources and are rather complex to manage (Austin, 2000), there might be the risk that companies will scale back their investments in these partnerships because the effort is no longer worthwhile. This would be fatal since cross-sector partnerships have the potential to create a real positive impact, as illustrated by the previously mentioned example of the partnership between GSK and Save The Children (GSK, 2019a). To counteract such a development, the insights of this study become relevant as they aim to provide guidance on which CSR communication tactics a company can deploy to achieve more positive consumer outcomes and to decrease skepticism. Thereby, corporations are motivated to further expand and continue their investments in corporate-NGO partnerships. In addition, knowing how to prevent skepticism from emerging is especially important for companies because skepticism also decreases the resistance of individuals towards other negative information about the organization

(Skarmeas & Leonidou, 2013). Furthermore, negative impressions are more resistant and outweigh positive ones in the mind of the individuals (Baumeister et al., 2001), which makes it even more important for organizations to prevent these negative consumer perceptions as much as possible.

Secondly, the focus of this study on corporate-NGO partnerships not only allows corporations to benefit from the new insights on how to best communicate the CSR partnership, but also enables NGOs to further evaluate, set up, and optimize their own communication efforts. Even though NGOs and corporations serve different areas of society, the findings on online communication and adjacent eWOM can also serve as an orientation for NGOs as well. Since most NGOs' financial means are rather limited compared to corporation's budget, communicating online about their partnerships represents an incredible opportunity because it allows them to reach a large target group at relatively low costs. Additionally, resulting eWOM from online communication further allows to reach an even wider target audience at low cost, thereby potentially improving NGOs' internet presence and bargaining power for future partnerships.

1.3. Chapter outline

The remainder of the text is structured as followed. Chapter two lays out the theoretical dimension of the study and looks at corporate-NGO partnerships in detail. Furthermore, the central role and underlying information processing mechanisms of CSR communication are explained, followed by an introduction of the consumer outcomes factors – consumer attitudes and eWOM. Chapter two ends with the hypotheses' development about the impact of the CSR communication tactics – CSR motive, CSR message frame, and CSR fit – on consumer outcomes, the mediating role of situational CSR skepticism and consumer trust, as well as the potential interaction effects between different CSR communication tactics. The third chapter is concerned with the methodology of the research. The reasons for deploying a quantitative, quasi-experimental factorial research design are presented and the research design, as well as its reliability and validity, are explained. Chapter four focuses on the results of the statistical analyses and, thereby, indicates which hypotheses were accepted. The fifth chapter discusses how the results replicate or contradict previous research and provides an overview of the managerial implications of the study. The study ends with a conclusion, which is mainly concerned with indicating the limitations of the study and identifying possibilities for future research.

2. Theoretical framework

2.1. Corporate-NGO partnerships

In recent years, CSR has become a business necessity (Illia et al., 2013; Poret, 2019). However, a universal definition of CSR does not yet exist (Dahlsrud, 2008). Nevertheless, Dahlsrud (2008) points out that most of the CSR definitions available are rather congruent in their content and encompass five overarching CSR dimensions – voluntarism, stakeholder perspectives, as well as economic, social, and environmental aspects. According to Dahlsrud (2008), the most widely used CSR definition is provided by the Commission of the European Communities which defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Commission of the European Communities, 2001, p.6). The increase in CSR efforts is partly driven by potential business returns a company can generate by including CSR activities in their business practice (Du et al., 2010). These improved business returns encompass increased consumer loyalty, purchase intention and advocacy behavior (Du et al., 2007), improved ability to attract talented employees (Bhattacharya et al., 2008; Sen et al., 2006) as well as enhanced reputation (Du et al., 2010; Melo & Garrido-Morgado, 2011).

The activities companies deploy to turn CSR into practice are diverse and can range from publishing annual CSR reports to setting internal CSR key performance indicators by adjusting business practices, hiring policies, or investing in R&D. Moreover, a particular CSR activity that gained traction in recent years is cross-sectors partnerships between corporations and NGOs (Austin & Seitanidi, 2012; Seitanidi & Crane, 2009; Poret, 2019; Yaziji & Doh, 2009). According to Austin (2000), cross-sector partnerships such as corporate-NGO partnerships can be classified across a collaboration continuum. While the initial collaboration continuum by Austin (2000) encompassed three succeeding stages – the philanthropic, transactional and integrative stage – it was later complemented with a fourth stage - the transformation stage (Austin & Seitanidi, 2012). With each subsequent stage, the level of involvement, resource commitment and strategic importance increases (Austin, 2000). The first stage encompasses philanthropic collaborations which focus on an "unilateral transfer of resources" (Austin & Seitanidi, 2012, p. 736) - companies function as charities and donators of cash. In transactional partnerships, which are the type of partnerships this study focuses on, a "reciprocal exchange of more valuable resources through specific activities" (Austin & Seitanidi, 2012, p.736) takes place. The level of interaction is much higher compared to philanthropic partnerships and activities can encompass cause-related

marketing, sponsorships, or service agreements such as licensing programs or certifications (Austin & Seitanidi, 2012). In integrative partnerships, the level of collaboration is further extended. Lastly, transformational collaborations are characterized by the highest level of engagement and commitment as this stage involves the establishment of a new organization and resembles a form of social entrepreneurship (Austin & Seitanidi, 2012).

Furthermore, this research adopts Teegen et al.'s (2004) rather loose definition of NGOs as "private, not-for-profit organizations that aim to serve particular society interests by focusing advocacy and/or operational efforts on social, political and economic goals, including equity, education, health, environment protection and human rights" (Teegen et al., 2004, p.466). This rather loose NGO definition is a response to Seitanidi (2010) who claim that the terms non-governmental, non-profit, or civil society organizations are oftentimes used interchangeably.

2.1.1. Opportunities and risks of corporate-NGO partnerships

The underlying reasons for the increasing popularity of corporate-NGO partnerships encompass macrolevel developments (Seitanidi, 2010), the changed self-perception of NGOs, and opportunities to benefit from each other (Arenas et al., 2009). According to Seitanidi (2010), macrolevel developments that are crucial for the rise of CSR partnerships comprise increased economic interdependence due to globalization, the diminishing power of national states, the increasing power of businesses, the rise of new communication technologies which enable civil society organization to increase their influence and increasing demand for ethical goods. Furthermore, the rise of cross-sector partnerships can also be explained by the growing importance of NGOs with regard to CSR (Arenas et al., 2009). International NGOs are a substantial catalyst for many CSR activities performed by businesses and therefore also a central stakeholder, CSR departments aim to reach (Arenas et al., 2009). In addition, NGOs view themselves no longer only as critics of corporations but also as partners (Arenas et al., 2009). The perception that defined NGOs and corporations as opposing agents has been replaced by the premise that collaboration can also lead to positive change (Arenas et al., 2009). Another key driver for the increasing prominence of corporate-NGO partnerships are the complementary competencies and resources each partner can contribute. From an NGO perspective, participation in a partnership can enhance financial prospects, improve access to competencies and skills, and can be an opportunity to impact business practices (Arenas et al., 2009; Millar et al., 2004; Pedersen & Pedersen, 2013). From a corporation's perspective, being part of a corporate-NGO partnership allows to increase the company's legitimacy,

social status, and reputation (Arenas et al., 2009; Pedersen & Pedersen, 2013; Shumate & O'Connor, 2010), as well as enables the company to raise awareness for societal challenges (Pedersen & Pedersen, 2013). Because NGOs are seen as highly credible, cooperating with them presents a learning opportunity for businesses (Arenas et al., 2009; Yaziji & Doh, 2009). Additionally, companies can benefit from NGOs' unique network (Millar et al., 2004; Yaziji & Doh, 2009) and NGO's property of being a mirror of society and thereby potentially foresee changes in demand (Yaziji & Doh, 2009).

However, partnerships between corporations and NGOs can also involve certain risks. Especially NGOs' legitimacy is at stake because NGOs have to take on a dual role when collaborating with corporations (Arenas et al., 2009; Shumate & O'Connor, 2010). Claiming to be a credible critic against unethical business practices while also working together with businesses can result in a perceived discrepancy (Arenas et al., 2009). Potential risks for corporations include accusations of trying to buy reputation (Yaziji & Doh, 2009), thereby risking a potential loss of legitimacy (Shumate & O'Connor, 2010). Moreover, companies are also required to disclose potentially sensitive or strategic information to the NGO, which could later be used against them (Yaziji & Doh, 2009).

2.2. CSR communication

To maximize the returns of CSR activities, such as corporate-NGO partnerships, an effective communication of these activities to stakeholders is crucial (Du et al., 2010). The two key challenges that inhibit effective CSR are low levels of awareness across stakeholders as well as negative attributions and skepticism towards CSR (Du et al., 2010). Even though external stakeholders such as consumers state that CSR activities are important to them, many have a low level of awareness regarding the specific CSR efforts of a company (Pomering & Dolnicar, 2009). However, if people are exposed to information about a company's CSR activities, thereby increasing their CSR knowledge, attitudes regarding the company and purchase intentions are influenced for the better (Wigley, 2008). Similarly, Sen et al. (2006) discover that overall awareness of companies' CSR efforts is rather low, however, when consumers are aware of the CSR activities, they evaluated the company more positively. Hence, CSR communication is essential for companies to raise awareness and thereby creating the foundation to be able to maximize potential business returns (Du et al., 2010). In their normative conceptual CSR communication framework, Du et al. (2010) address key communication aspects to tackle the previously explained challenges. Message content and message channel are key determinants for the effectiveness of CSR communication (Du et

al., 2010). Furthermore, stakeholder and company characteristics moderate the relation between CSR communication and its outcomes such as awareness, attitudes, advocacy behavior or employee productivity (Du et al., 2010). In line with this framework, a large number of studies show that CSR communication can indeed impact the effectiveness of CSR, but that this impact depends on how the CSR communication is structured (see for example Bae, 2018; de Vries et al., 2015; Forehand & Grier, 2003; Kim, 2014; Kim, 2019; Kim & Ferguson, 2018; Maktoufi et al., 2020). This demonstrates that people process information differently depending on the communication tactic and the surrounding context. A theoretical foundation about underlying information processing and, hence, the different outcomes of CSR communication tactics, is provided by attribution theory (Kelley & Michela, 1980), the heuristic-systematic model (HSM) (Chaiken, 1980) and the persuasion knowledge model (PKM) (Friestad & Wright, 1994).

Attribution theory is based on the idea that people process and make sense of information by attributing a cause to them and then adjusting their behavior and expectations accordingly (Kelley & Michela, 1980). These attributed causalities are interpretive in nature and a result of available information, beliefs about potential causes and effects as well as a person's motivations to engage in the process of making causal inferences (Jones & Davis, 1965; Kelley & Michela, 1980). Attribution theory provides the theoretical foundation to understand the effect of expressed CSR motives (Bae, 2018; Forehand & Grier, 2003). Next, the heuristic systematic model (HSM) by Chaiken (1980; 1987) proposes that individuals engage in heuristic or systematic processing when confronted with new information. In heuristic processing, individuals rely on schemata and simple rules, thereby putting less cognitive effort in comprehending the validity of an argumentation (Chaiken 1980; Chaiken 1987). Message characteristics become less important, thereby making a more superficial assessment of the message (Chaiken 1980; Chaiken 1987). Conversely, in systematic processing, individuals put more emphasis on message content, and thereby actively increase cognitive effort to understand the argumentation and validity of a message (Chaiken, 1980). The model offers the theoretical foundation for the different effects of narrative and expositive CSR message frames (Danesh & Nekmat, 2019; Pérez et al., 2020) and for high and low CSR fit (Alcañiz et al. 2010). Lastly, the PKM explains how consumers identify and deal with a corporation's persuasion attempts which can be any type of corporate or marketing communication (Friestad & Wright, 1994). In this research, the persuasion attempt would be the company's communication about its partnership. In line with attribution theory, the PKM also suggests that people are concerned with the underlying causes of events and

actions (Friestad & Wright, 1994). However, the PKM differs from attribution theory because it specifically focuses on persuasion-related interpretations (Friestad & Wright, 1994). Similarly, to the HSM, the PKM also proposes that individuals' information processing differs across different types of messages (Friestad & Wright, 1994). According to the PKM, individuals use persuasion knowledge to deal with persuasion attempts of companies (Friestad & Wright, 1994). It proposes that individuals develop persuasion knowledge that guides their attention, helps them evaluate and interpret persuasion attempts, and determines their response tactic (Friestad & Wright, 1994). If an event requires increased elaboration, more persuasion knowledge is used (Friestad & Wright, 1994; Ham & Kim, 2020). Ultimately, the use of persuasion knowledge also prompts skepticism (Forehand & Grier, 2003). This close association of persuasion knowledge and skepticism, makes the PKM central for CSR communication, since Du et al. (2010) identified skepticism as one of the principal challenges of CSR-related communication.

2.3. Consumer outcomes

2.3.1. Consumer attitudes

Attitudes can be understood as "general evaluations people hold in regard to themselves, other people, objects, and issues" (Petty & Cacioppo, 1986, p. 4). They are "behavioural, affective, and cognitive experiences and are capable of guiding behavioural, affective, and cognitive processes" (Petty & Cacioppo, 1986, p. 5). In accordance with general consistency theory, once established attitudes are further reinforced through selective perception of information (Fiske & Taylor, 2017). Hence, the concept of attitudes becomes important for corporations and their CSR efforts not only because attitudes form the basis for subsequential behavioral processes (Petty & Cacioppo, 1986), but also because once established attitudes are rather difficult to change (Fiske & Taylor, 2017). The way CSR activities are communicated to stakeholders has an impact on stakeholders' attitudes towards the company (Becker-Olsen et al., 2006; Groza et al., 2011). Furthermore, Du et al.'s (2010) CSR communication framework places attitudes as one of the outcome parameters that can be influenced through CSR communication. There is a large volume of published studies showing which communication tactics have an impact on attitudes towards a firm (see Bae, 2018; Flöter et al., 2016; Groza et al., 2011; van Rekom et al., 2014). For instance, empirical evidence suggests that proactive rather than reactive CSR communication (Groza et al., 2011) and high-fit compared to low-fit CSR initiatives (Becker-Olsen et al., 2006; van Rekom et al., 2014) lead to more positive consumer attitudes. In addition, the message source also impacts

attitudes, whereby independent news media channels lead to more positive attitudes compared to company-owned information channels (Flöter et al., 2016). Given the importance of consumer attitudes for companies, this study takes them into account when evaluating the effectiveness of CSR communication tactics.

2.3.2. eWOM

With the rise of the internet and the steep increase in the usage of social networking sites (SNS), such as Facebook or Instagram, the concept of electronic Word-of-Mouth (eWOM) has gained significant importance. eWOM is defined as "any positive or negative statement made by potential, actual, or former customers about a product or company, which is made available to a multitude of people and institutions via the Internet" (Henning-Thurau et al., 2004, p. 39). It has been shown that eWOM can influence consumers' attitudes and purchase intentions (Chen et al., 2016; Kudeshia & Kumar, 2017). An underlying reason for the effect eWOM has on consumers' behavior is that it is characterized by high source credibility, especially in comparison with information released from companies (Bickart & Schindler, 2001). In the context of CSR communication, Connors et al. (2017) show that different CSR communication tactics such as message concreteness impact Word-of-Mouth (WOM), which can be understood as an offline counterpart to eWOM. When specifically looking at eWOM, empirical evidence suggests that companies can stimulate eWOM by communicating their CSR activities on their social networking sites such as Facebook (Fatma et al., 2020). Therefore, this study focuses on the effects of CSR communication tactics as potential triggers for eWOM behavior.

2.4. CSR communication tactics

2.4.1. CSR motives

The first CSR communication tactic, that is of interest in this study, is expressed CSR motives. Forehand and Grier (2003) distinguish between expressed firm-serving and public-serving motives. While firm-serving motives focus "solely on the needs of the firm itself" (Forehand & Grier, 2003, p.350), such as reputation enhancement or profit maximization (de Vries et al., 2015), public-serving motives "refer to any motive that includes attention to the well-being of individuals outside of the firm" (Forehand & Grier, 2003, p.350). The distinction between firm- and public-serving motives is widespread in consumer and communication research (see for example Bae, 2018; de Vries et al., 2015; Ham & Kim, 2020; van Prooijen et al., 2020; van Prooijen, 2019; Wei & Kim, 2021). However, findings

on how expressed CSR motives relate to consumer outcomes are ambiguous. While some studies show that admitting firm-serving motives results in more positive consumer outcomes (Bae, 2018; de Vries et al., 2015; Kim, 2014), other studies report the opposite effect (Shim et al., 2017; van Prooijen et al., 2020; van Prooijen, 2019). For instance, Kim (2014) shows that news reports that present firm-serving motives in addition to public-serving motives about a company's CSR activities result in an increase in purchase intentions and make the company more attractive as an employer. Furthermore, disclosing firm-serving motives can reduce skepticism and thereby increase positive attributions towards the company (Bae, 2018). Conversely, Shim et al. (2017) shows that news reports framing CSR activities of a company as firm-serving instead of public-serving decrease communication intentions and lead to higher levels of perceived corporate hypocrisy. Corporate hypocrisy describes "the belief that a firm claims to be something that it is not" (Wagner et al., 2009, p.79).

Whether or not expressed public or firm-serving motives lead to better consumer outcomes is situation and context-dependent (Forehand & Grier, 2003; van Prooijen et al., 2020; van Prooijen, 2019). Forehand and Grier (2003) show that expressing firm-serving motives in addition to public-serving motives only lead to more positive outcomes when consumers are activated to engage in causal reasoning beforehand. Causal reasoning describes the elaboration and reflection about underlying ulterior reasons for a company to follow a specific activity (Kelley, 1972; Kelley & Michela, 1980). Conversely, in situations in which such causal reasoning is not evoked, only expressing public-serving motives leads to better consumer outcomes (Forehand & Grier, 2003). Therefore, if there is no specific reason for consumers to actively engage in causal reasoning, then stating public-serving motives should lead to better consumer outcomes (see for example van Prooijen, 2019). While in the experiment of Forehand and Grier (2003) consumers were beforehand prompted to think about the company's underlying reasons to engage in a CSR activity, the scholars suggest that similar processes can occur when consumers are confronted with unexpected or unknown CSR activities and events. This suggestion is based on findings of Hastie (1984) and Wong and Weiner (1981) who discovered that unexpected, negative, or new events can evoke causal reasoning. Since corporate-NGO partnerships have experienced a momentum in recent years (Austin & Seitanidi, 2012; Seitanidi & Crane, 2009), consumers should be generally knowledgeable about this type of CSR activity. Furthermore, the majority of consumers rate partnerships between companies and NGOs as rather positive, reasonable and as a benefit for society (Rohwer & Topić, 2018), which is why it is expected that consumers do not automatically elaborate on underlying ulterior motives when confronted with a message

about a corporate-NGO partnership. Additionally, NGOs are generally perceived as trustworthy and credible (Arenas et al., 2009), which is why positive halo effects on the company might occur when they engage in a transactional partnership. Therefore, it is expected that the communication about a corporate-NGO partnership does not immediately trigger causal reasoning and hence elaborative thoughts about ulterior reasons. Consequentially, the expression of public-serving motives which resembles an acknowledgment of the company's aim to support the NGO with the partnership should lead to better consumer outcomes. Hence, it is hypothesized that:

H1: The communication of a public-serving CSR motive leads to more positive a) consumer attitudes and b) eWOM than a communicated firm-serving CSR motive when communicating corporate-NGO partnerships.

2.4.2. CSR message frame

The next CSR communication tactic is CSR message frame. A distinction is made between an expositive and narrative CSR message frame. Expositive message frames are rational as well as non-narrative (Pérez et al., 2020) and "present propositions in the form of reasons and evidence supporting a claim" (Kreuter et al., 2007, p. 222). Contrarily, in a narrative message, the information about the CSR activity is embedded in a story and "describes the cause-and-effect relationships between events that take place over a particular time period that impact particular characters" (Dahlstrom, 2014, p. 13614). However, research that focuses on CSR message frame shows ambiguous results (see for example Danesh & Nekmat, 2019; Pérez et al., 2020). Pérez et al. (2020) indicate that a narrative CSR message frame generally leads to a more positive perception of the company's CSR commitment, the impact of the CSR activity, and its fit. However, at the same time, purchase intentions and advocacy are higher when an expositive CSR message frame is applied (Pérez et al., 2020). Furthermore, Dhanesh and Nekmat (2019) suggest that expositive CSR messages lead to more positive attitudes, recommendations, and purchase intentions. However, this only holds true for involved audiences. The researchers even propose to use narrative CSR message frames when targeting audiences with low involvement (Danesh & Nekmat, 2019). In this research, a twofold argumentation is used to explain why a narrative message frame in the context of CSR is expected to increase consumer outcomes.

Firstly, narrative CSR messages are expected to lead to more positive consumer outcomes. According to the narrative paradigm theory, "humans are essentially storytellers"

(Fisher, 1984, p.7). As "narrative beings" (Fisher, 1984, p. 8), human rationality is guided by stories (Fisher, 1984). Hence, narrative CSR message frames are expected to create more positive responses since they conform with individuals' nature of processing information. Furthermore, Escalas (2004) argues that consumers who face narrative messages process these by creating links between themselves and the company by establishing self-brand connections. This process results in more positive attitudes and behavioral intentions (Escalas, 2004).

Secondly, expositive CSR message frames are additionally expected to decrease consumer outcomes. Lundqvist et al. (2013) show that narrative advertisements make people develop more positive attitudes and increase purchase willingness. Conversely, consumers who are exposed to an expositive advertisement are inclined to be more critical and develop more negative attitudes (Lundqvist et al., 2013). Furthermore, when consumers face narrative CSR message frames, the elaborative effort to process the information is reduced compared to expositive CSR message frames (Pérez et al., 2020). Hence, consumers are more likely to use heuristic processing for narrative messages (Kopfman et al., 1998; Pérez et al., 2020). In heuristic processing, consumers adhere to heuristics and put "little effort in judging message validity" (Chaiken, 1980, p. 752). Conversely, Pérez et al. (2020) argue that expositive messages are systematically processed. In systematic processing, consumers "actively attempt to comprehend and evaluate the message's arguments" (Chaiken, 1980, p.752), meaning that more cognitive effort is used to engage with the message content. However, Alcañiz et al. (2010) argue that systematic processing can increase suspicion and can ultimately result in more negative consumer outcomes. Taken together, it is not only expected that narrative CSR message frames lead to more positive outcomes as they resemble a consumer's natural information processing, but also that expositive CSR message frames lead to more negative consumer outcomes because they are likely to result in more systematic information processing which is associated with higher message elaboration and ultimately with potentially higher levels of suspicion. Therefore, it is expected that:

H2: A narrative CSR message frame leads to more positive a) consumer attitudes and b) eWOM than an expositive CSR message frame when communicating corporate-NGO partnerships.

2.4.3. CSR fit

CSR fit is an extensively researched topic in the field of CSR communication (Kim et al., 2012). Research that specifically focuses on fit in the context of CSR partnerships generally agrees that high-fit CSR partnerships result in more positive consumer outcomes (see for example Alcañiz et al., 2010; Elving, 2013; Rim et al. 2016). For instance, Rim et al. (2016) reveal that high-fit results in an increase in supportive CSR outcomes, higher consumer-company identification, and higher levels of perceived altruism. In addition, Alcañiz et al. (2010) suggest that the level of fit increases a company's perceived trustworthiness and level of expertise. In contrast to these findings, Lafferty's (2009) study suggest that CSR fit does not impact consumer outcomes.

Some studies go a step further and differentiate between different types of fit for cross-sector partnerships (see for example Kim et al., 2012; Simmons & Becker-Olsen, 2006). Kim et al. (2012) argue that this is necessary because conventional CSR fit definitions often confuse the partner organization and the supported purpose and thus do not do justice to the complexity of the fit concept. Hence, Kim et al. (2012) distinguish between three types of fit – the familiarity, business and activity fit. This study focuses on business fit which is defined as "the degree that the business domain of one organization matches with the business domain of another" (Kim et al., 2012, p.164). The reason why this type of fit is examined in this research is that it allows getting more insights for the partner selection process. Furthermore, this type of fit is also relevant from a cost-efficient perspective since the partner organizations do not have to spend money on creating an actual fit between each other (Simmons & Becker-Olsen, 2006). Furthermore, business fit is of special interest because contradicting findings of it exist. For instance, the results of Kim et al. (2012) reveal that neither high nor low business fit leads to any changes in attributed motives by consumers. Conversely, Simmons and Becker-Olsen (2006) suggest that a high degree of natural fit, which is similar to the business fit defined by Kim et al. (2012), results in more favorable attitudes, higher corporate equity, and less elaborative thoughts about the activity.

The decisive factor for these different consumer reactions towards CSR fit is the varying way in which the information about the partnership is processed (Rifon et al., 2004; Simmons & Becker-Olsen, 2006). High-fit scenarios are evaluated more positively because the new knowledge is linked to existing expectations thereby decreasing the need for in-depth elaboration (Rifon et al., 2004; Simmons & Becker-Olsen, 2006). Conversely, low-fit scenarios generate more elaborative thoughts about the partnership because consumers might start questioning the underlying motives for setting up the partnership, which leads to more

negative consumer outcomes (Rifon et al., 2004; Simmons & Becker-Olsen, 2006). Simmons and Becker-Olsen (2006) confirm that low fit between partners leads to more negative attitudes due to the increase in elaboration which is biased towards negativity. Furthermore, Becker-Olsen et al. (2006) reveal that consumers utilize their persuasion knowledge when confronted with a low-fit scenario. Apart from a few exceptions, the use of persuasion knowledge leads to decreased evaluations of the sender of the message (Campbell & Kimani, 2000), which would be the company in this case. In addition, Alcañiz et al. (2010) argue that in low-fit scenarios, consumers engage in systematic information processing (as defined by Chaiken, 1980) and deontological reasoning. Furthermore, in high-fit scenarios, consumers engage in heuristic information processing (as defined by Chaiken, 1980) and teleological reasoning, which "would lead to judgements on the profit maximization nature of companies" (Alcañiz et al., 2010, p. 174), thereby decreasing consumer outcomes. Taken together, low CSR fit triggers elaboration about the partnership since the lack of congruence does not fit with existing knowledge patterns. As explained above, the involvement of elaboration is associated with systematic information processing as well as the use of persuasion knowledge which both hold the potential to decrease consumer outcomes. Hence, it is hypothesized that:

H3: *A high CSR fit leads to more positive a) consumer attitudes and b) eWOM than a low CSR fit when communicating corporate-NGO partnerships.*

2.5. The mediation effect of situational CSR skepticism and consumer trust
2.5.1. The mediation effect of situational CSR skepticism
In the past, many scholars of consumer and communication research adopted Obermiller's and Spangenberg's (1998) conceptualization of skepticism, which regards skepticism as part of a person's character and a stable disbelief about the truthfulness of companies marketing tactics. However, Forehand and Grier (2003) argue that skepticism should not only be considered as a stable character trait but should also be regarded as context dependent. Therefore, they identify two types of consumer skepticism – dispositional and situational skepticism. While dispositional skepticism refers to an individuals' general tendency to challenge given information, situational skepticism is induced through "situational variables that direct consumers attention" (Forehand & Grier, 2003, p.349). Both types of skepticism can be applied to the CSR context (Connors et al., 2017; Ham & Kim, 2020; Skarmeas & Leonidou, 2013). Dispositional CSR skepticism relates to consumers' general skepticism regarding companies' CSR efforts regardless of their communication

(Ham & Kim, 2020). Consumer situational CSR skepticism can be understood as a direct response towards a CSR activity induced through a company's communication (Ham & Kim, 2020). This research focuses on situational CSR skepticism because it can be understood as a direct reaction to CSR communication tactics.

The previous sections have shown that the level of elaboration and cognitive effort differ across the different conditions within each CSR communication tactic. If an event requires increased elaboration, it is more likely that persuasion knowledge is used so that the persuasion attempt can be corrected (Campbell & Kirmani, 2000; Friestad & Wright, 1994). The use of persuasion knowledge is associated with skepticism (Friestad & Wright, 1994). This idea is exemplarily illustrated by Lim (2019) whose results indicate that low CSR fit leads to higher levels of situational CSR skepticism. However, situational CSR skepticism is not only influenced through CSR communication tactics, but also influences consumer outcomes. Studies indicate that situational skepticism leads to more negative consumer outcomes (see for example Elving, 2013; Ham & Kim, 2020; Skarmeas & Leonidou, 2013). For instance, Skarmeas and Leonidou (2013) show that in the context of CSR, situational skepticism leads to lower company equity, more negative word-of-mouth as well as lower resistance to negative information. Hence, situational skepticism is not only influenced by CSR communication tactics but also itself negatively impacts consumer outcomes. This is supported by Du et al. (2010) who argue that skepticism is one of the major causes for inhibiting the effectiveness of CSR. Additional research indicates that situational skepticism functions as a mediator between CSR communication tactics and consumer outcomes (Ham & Kim, 2020; Lim, 2019). For example, Lim (2019) suggest that situational CSR skepticism mediates the relationship between message concreteness or fit and consumer outcomes such as attitudes and purchase intentions. Taken together, situational CSR skepticism is predicted to be triggered when consumers engage in more extensive cognitive elaboration about a CSR activity. As explained in previous sections, this is expected to be the case for expressed firm-serving CSR motives, expositive CSR message frame, and low CSR fit. This higher level of situational CSR skepticism is then expected to lead to lower consumer outcomes, thereby making situational CSR skepticism a mediator in the relationship between CSR communication tactics and consumer outcomes. Hence, it is expected that:

H4a: *Situational CSR skepticism mediates the relationship between CSR motives and consumer attitudes and eWOM when communicating corporate-NGO partnerships.*

H4b: Situational CSR skepticism mediates the relationship between CSR message frame and consumer attitudes and eWOM when communicating corporate-NGO partnerships.

H4c: Situational CSR skepticism mediates the relationship between CSR fit and consumer attitudes and eWOM when communicating corporate-NGO partnerships.

2.5.2. The mediation effect of consumer trust

Trust within the context of CSR is defined as "an individual's firm belief in the reliability of a corporation's promise regarding its CSR activities" (Kim, 2019, p. 1147). The concept has been identified as a mediator between the perception of different CSR communication factors and their consumer outcomes (Kim, 2019). For instance, a promotional-tone message about a CSR activity results in lower levels of trust which then decrease the reputation of the company (Kim, 2019). Interestingly, Kim et al. (2019) show that CSR messages which use textual and visual elements result in higher trust levels while, at the same time, minimize skepticism. The opposite effect can be seen for CSR messages which only use textual elements (Kim et al., 2019). It seems like trust and skepticism function as antagonists in mediating the relationship between CSR communication tactics and consumer outcomes. While skepticism is a key construct that inhibits the effectiveness of CSR activities (Du et al., 2010), trust is key for explaining the success of CSR activities (Kim et al., 2019). Hence, it is hypothesized that:

H5a: Trust mediates the relationship between CSR motives and consumer attitudes and eWOM when communicating corporate-NGO partnerships.

H5b: Trust mediates the relationship between CSR message frame and consumer attitudes and eWOM when communicating corporate-NGO partnerships.

H5c: Trust mediates the relationship between CSR fit and consumer attitudes and eWOM when communicating corporate-NGO partnerships.

2.6. The moderation effect of CSR fit

The level of CSR fit influences the level of elaborative thinking that consumers use to process new information (Lim, 2019; Rifon et al., 2004; Simmons & Becker-Olsen, 2006). In low CSR fit scenarios, consumers engage in negatively biased elaborative thinking (Simmons

& Becker-Olsen, 2006). Furthermore, research has shown that low CSR fit makes consumers more skeptical (Lim, 2019) and makes them attribute more firm-serving motives to a CSR activity (Ellen et al., 2006). The changed attributions and higher level of skepticism are expected to influence how CSR message frames and CSR motives are processed.

With regard to CSR motives, it is expected that the firm-serving attributions consumers develop when being confronted with low CSR fit scenarios change how expressed CSR motives are perceived. Forehand and Grier (2003) argue that consumers react negatively to perceived deception. An example of such deception can be found when consumers attribute firm-serving motives to a CSR activity, while the company expresses public-serving CSR motives at the same time (Forehand & Grier, 2003). Since a low-fit scenario makes consumers attribute firm-serving motives to the company's CSR activity (Ellen et al., 2006), expressing firm-serving CSR motives should improve consumer outcomes by inhibiting the feeling of being deceived. When admitting firm-serving motives in a low-fit scenario, the company can be perceived as more transparent which is valued by consumers (Forehand & Grier, 2003; Webb & Mohr, 1998).

H6a: CSR fit moderates the relationships between CSR motives and consumer attitudes and eWOM. In a low-fit scenario, firm-serving CSR motives lead to more positive consumer attitudes and eWOM than public-serving CSR motives. In a high-fit scenario, such an effect does not hold.

With regard to CSR message frames, Pérez et al. (2020) suggest taking the level of consumer skepticism into account when examining the effectiveness of CSR message frames. They argue that naturally skeptical consumers react more positively to expositive message frames which are based on rational arguments (Pérez et al., 2020). Since low CSR fit increases consumers' level of situational CSR skepticism (Lim, 2019), it is expected that this higher level of skepticism makes expositive message frames more effective in this case, thereby resulting in more positive consumer outcomes. It is hypothesized that:

H6b: CSR fit moderates the relationships between CSR message frame and consumer attitudes and eWOM. In a low-fit scenario, an expositive CSR message frame leads to more positive consumer attitudes and eWOM than a narrative CSR message frame. In a high-fit scenario, such an effect does not hold.

2.7. Conceptual model

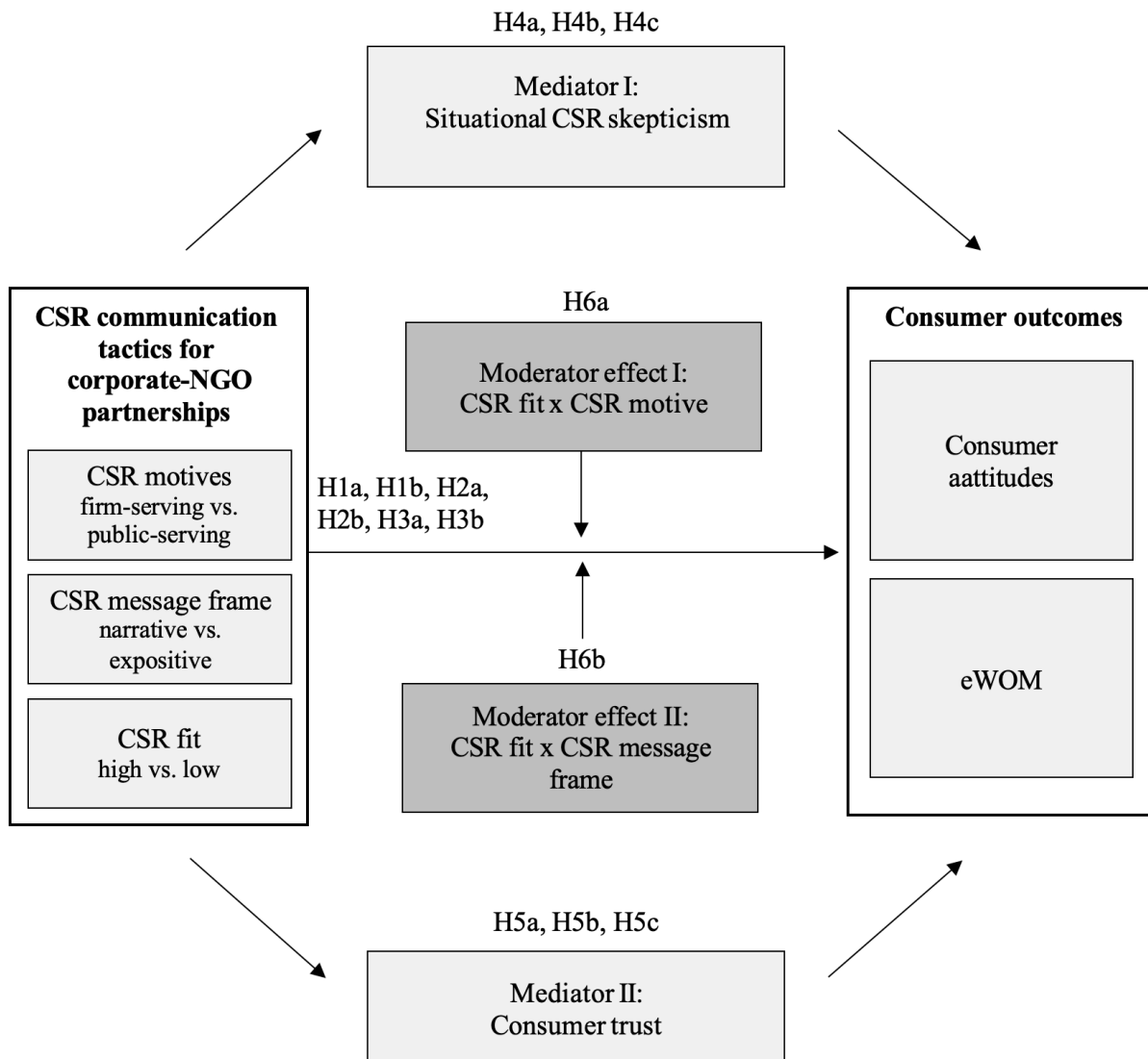The conceptual model illustrates the predicted relationships among the variables (see Figure 2.1.).

Figure 2.1. Conceptual model

3. Method

3.1. Research design

The research question was explored through a **quantitative research approach**, which should be used when the research aims to determine specific factors that impact an outcome, to understand the benefits of an intervention, or to determine the predictive power of variables (Creswell & Creswell, 2018). Furthermore, quantitative research enables to test the relationship between different variables (Creswell & Creswell, 2018). As this research focuses on the causal relationship of how CSR communication tactics impact consumer attitudes and eWOM, a quantitative research approach is appropriate.

Furthermore, the research question was tested with a **quasi-experimental factorial research design**, because of the focus on the causal relationships between different CSR communication tactics and consumer outcomes. An experimental research design is the most appropriate method to test causal relationships because it satisfies the three causality conditions – chronological sequence of the independent variables before the dependent variables, exclusion of alternative causes, and proof of association (Neuman, 2014). Furthermore, experiments are well suited to investigate research questions that have a rather narrow scope and focus on specific "individual psychological or small-group phenomena" (Neuman, 2014, p.283). Since this research is grounded on the persuasion knowledge model, attribution theory, and the heuristic systematic model, an experimental research design is well suited. Additionally, a factorial design allows to not only examine the direct effects of the independent variables on outcome variables but also investigate their interactions (Neuman, 2014).

Since this research focuses on the effect of three CSR communication tactics on consumer attitudes and eWOM, a **between-subjects design: 2 (CSR motive: firm-serving/ public-serving) x 2 (CSR message frame: narrative/expositive) x 2 (CSR fit: high/low) factorial quasi experimental** was deployed. Consequentially, eight experimental scenarios were created (see Table 3.1.).

Table 3.1. Overview of experimental scenarios ($N = 383$)

Case 1: CSR fit – high

CSR motive	CSR message frame	
	Narrative	Expositive
Firm-serving	*Scenario 1 ($n = 48$)*	*Scenario 2 ($n = 45$)*
Public-serving	*Scenario 3 ($n = 46$)*	*Scenario 4 ($n = 49$)*

Case 2: CSR fit – low

CSR motive	CSR message frame	
	Narrative	Expositive
Firm-serving	*Scenario 5 ($n = 49$)*	*Scenario 6 ($n = 47$)*
Public-serving	*Scenario 7 ($n = 49$)*	*Scenario 8 ($n = 50$)*

3.2. Operationalization

3.2.1. Pre-test to setup experimental scenarios for CSR fit

To set up the CSR fit conditions, a pre-test was conducted. The pre-test listed different NGO domains, and participants were asked to rate the perceived importance of each domain and its business fit with Nutric Food, a fictitious restaurant chain that was created for the experiment. This approach was adopted from Lim (2019), who conducted a comparable pre-test. Lim (2019) created a list of CSR-related domains that are important to consumers based on a report published by Cone Communications (2017). For the purpose of this study, these domains were slightly adapted in accordance with recent developments.

In the pre-test, the participants were first familiarized with the fictitious restaurant chain Nutric Food by reading a company description similar to the one used in the final experiment. Fit was then tested with a scale from Kim et al. (2012) which has been shown to have a high internal consistency (Cronbach's alpha, $\alpha = .94$). The scale consisted of three items – similar/not similar, consistent/inconsistent, and complementary/not complementary – that were measured on a seven-point bipolar scale with higher scores indicating higher business fit. The scale had a high internal consistency, with a Cronbach's alpha of at least $\alpha = .83$ across all NGO domains (see Table 3.2.). Following the example of Kim and Ferguson (2019), the perceived importance of each NGO domain was also measured to avoid any cofounding effects originating from differing levels of importance. To test importance, a single-item scale from Kim and Ferguson (2019) was utilized. It measured importance on a seven-point bipolar scale ranging from 1 = not at all important to 7 = very important. The survey was deployed using the online surveying platform Qualtrics.

A convenience sampling strategy based on the researcher's network was used for the recruitment of the 13 participants. To determine the high and low-fit conditions, the mean score of business fit and the level of importance for each NGO domain were calculated (see Table 3.2. and 3.3.). The results indicated that the NGO domain *teaching for healthy eating habits* had the highest fit with Nutric Food and that *advocating against bullying* was rated to have the lowest fit. To test whether the mean difference was statistically significant, a paired samples t-test was conducted. The results indicated that the mean difference between *teaching for healthy eating habits* ($M = 6.13$, $SD = .94$) and *advocating against bullying* ($M = 1.72$, $SD = .84$) was indeed significantly different, $t (13) = 12.81$, $p < .001$. The mean difference between the two NGO domains was 4.41, 95%CI [3.66, 5.16]. Additionally, *teaching for healthy eating habits* ($M = 5.46$; $SD = .94$) and *advocating against bullying* ($M = 5.23$; $SD = .84$) were perceived as equally important. The paired samples t-test showed that there was no statistically relevant difference between these two NGO domains, $t (13) = .42$, $p = .686$. The mean difference between the two NGO domains was -.23, 95%CI [-.98, 1.44]. Hence, possible co-founding effects related to importance were eliminated. Consequentially, the NGO domain *teaching for healthy eating habits* and *advocating against bullying* were chosen for the high and low-fit condition, respectively.

Table 3.2. Descriptive statistics - business fit Nutric Food and NGO domain ($N = 13$)

NGO domain	M	SD	Cronbach's alpha
Prevention of animal cruelty	4.54	1.49	.94
Teaching for healthy eating habits	**6.13**	**.94**	**.86**
Supporting for hunger relief	3.51	1.76	.95
Advocating for educating equality	3.72	1.16	.83
Advocating against bullying	**1.72**	**.84**	**.95**
Advocating for the art and culture	2.72	1.46	.94
Advocating for sustainability	6.05	.81	.93

Table 3.3. Descriptive statistics - importance of NGO domain ($N = 13$)

NGO domain	M	SD
Prevention of animal cruelty	6.23	.73
Teaching for healthy eating habits	**5.46**	**1.45**
Supporting for hunger relief	5.92	1.66
Advocating for educating equality	5.77	1.60
Advocating against bullying	**5.23**	**1.30**
Advocating for the art and culture	4.62	1.39
Advocating for sustainability	6.69	.48

3.2.2. Stimulus material

The three independent variables – CSR motives, CSR message frame, and CSR fit – were operationalized across eight experimental scenarios, each consisting of a short company description on the company's Facebook page and two Facebook posts about the corporate-NGO partnership posted on the company's Facebook page and a newspaper's Facebook page. Facebook posts were chosen as the medium to communicate the corporate-NGO partnership because eWOM was measured as an outcome variable. Furthermore, Facebook is one of the most widely used social networking sites worldwide as it reaches 1.8 billion users daily and 2.7 billion monthly users (Facebook, 2020).

Research by Brown and Dacin (1997) shows that prior knowledge and associations can influence individual's attitudes and beliefs towards an organization. Hence, this experiment uses fictitious organizations to rule out any company-related biases, thereby increasing the internal validity of the experiment (Kim & Ferguson, 2019). The fictitious company was chosen to be a restaurant chain. Previous studies on CSR communication already used this type of fictitious company in their research design (see for example Andreu et al., 2015; Lim, 2019; Pérez et al., 2020) because the food industry is a crucial part of the overall economy and is present in consumers' daily life (Maloni & Brown, 2006). The name of the fictitious restaurant chain was chosen to be Nutric Food. Additionally, the findings of Kim et al. (2012) suggest that partnerships between unfamiliar companies and familiar NGOs can create suspicion in consumers' minds. Therefore, the NGOs presented in the experiment were also chosen to be fictitious. In accordance with the results of the pre-test, a fictitious NGO that teaches healthy eating habits and another one that advocates against bullying were chosen for the high and low CSR fit conditions, respectively. To avoid any co-founding effects due to different names of the fictitious NGOs, both were named StrongTogether. To make the experimental scenarios as realistic as possible, the German restaurant chain dean&david Superfood GmbH (2020), and the organizations STOMP Out Bullying (2021; 2020), Common Threads (2020), The Food Trust (2012), and their paper on "One healthy breakfast toolkit" (The Food Trust, n.a.) served as role models and informative sources to create the stimulus material.

The first stimulus material was a short description of Nutric Food on the company's Facebook page to provide some basic knowledge about the business activities of the fictitious restaurant chain. Afterward, participants were shown a post on Nutric Food's Facebook page. The post contained an announcement of the newly established corporate-NGO partnership of the company. With these Facebook posts, CSR fit and CSR message frame were

operationalized. Furthermore, a post of a fictitious newspaper named Today Corporate was used as a third stimulus material to convey the expressed CSR motives from the company to enter the corporate-NGO partnership. For each of the CSR motives presented in the post, the respective definitions from Forehand and Grier (2003) that were also used in the theoretical framework functioned as a reference point. The operationalization of expressed CSR motives in a separate post was based on the following contemplations. Newspaper posts can be understood as an extended CSR communication tool of companies since journalists use publicly available information about the company to create these posts. Adding another source of information increases the real-life applicability of the findings, as people also have access to different types of sources there as well. However, to still ensure that participants recognized that these expressed CSR motives originate from the company itself, it was explicitly stated that a spokesperson of Nutric Food mentioned the respective CSR motives. Lastly, in the study from Kim (2014), information about a company's expressed CSR motives was also presented by a fictitious newspaper. The layout, images, and length of the text were identical across the different scenarios to avoid any co-founding effects. An overview of the stimuli material is shown in Appendix A.

3.2.3. Operationalization dependent variables – consumer attitudes and eWOM

Consumer attitudes were operationalized with a scale from Nan and Heo (2007). In Nan and Heo's (2007) study, the attitudes scale yielded to a Cronbach's alpha of $\alpha = .90$, thereby indicating that the scale is a reliable measurement of the concept. The four-item scale measured consumer attitudes with a seven-point bipolar scale across four dimensions – negative/positive, dislike/like, unfavorable/favorable and socially irresponsible/socially responsible, with 1 = negative/dislike/unfavorable/socially irresponsible and 7 = positive/like/favorable/socially responsible. Therefore, higher scores indicated more positive consumer attitudes. In this study, the scale reached a Cronbach's alpha of $\alpha = .90$ which again indicates a high internal consistency.

eWOM was measured with a seven-item scale developed by Eelen et al. (2017) which was also utilized by other researchers such as Zhang et al. (2021). To set up the scale, Eelen et al. (2017) used the findings of Muntinga et al. (2011) who conducted interviews with consumers to develop a comprehensive understanding of their online behavior. In Eelen et al.'s (2017) research, the scale yielded to a significant compositive reliability of .95. To quantify eWOM, participant's likelihood to do certain eWOM activities was measured on a seven-point Likert scale ranging from 1 = extremely unlikely to 7 = extremely likely. Higher

scores indicated a higher likelihood to engage in eWOM. As proposed by Eelen et al. (2017), the name of the company, Nutric Food, was added in each item. Since the scale encompasses seven items, a Factor analysis was conducted to estimate whether the scale was composed of different factors. Since Bartlett's test of sphericity was significant (p < .001) and the Kaiser-Meyer-Olkin (KMO) value was .91, the data qualified for the analysis. A factor analysis was conducted using Principal Components Analysis with Varimax rotation based on Eigenvalues above 1.00, KMO = .91, X_2 (N = 383, 21) = 1689.72, p < .001. Only the first component had with 4.68 an Eigenvalue above 1.00, thereby explaining 67 percent of the total variance in eWOM. Furthermore, Cattell's (1996) scree plot indicated a sharp break in the trend after the first component. All seven items were positively loaded on the first component. The item "expressing your opinion about Nutric Food online" had with .86 the highest component loading. In addition, Cronbach's alpha of α = .92. also suggested that the scale had a high internal consistency. Table 3.4. provides an overview of the operationalization.

Table 3.4. Overview operationalization of variables

Scale	Items	Source	Measurement	Cronbach's alpha
Consumer attitudes	"negative/positive" "dislike/like" "unfavorable/favorable" "socially irresponsible/socially responsible"	Nan & Heo, 2007, p.67-68	7-point bipolar scale	.90
eWOM	"Expressing your opinion about [Nutric Food] online." "Sharing ideas for new products and experiences of [Nutric Food] online." "Participating in a discussion on the brand website of [Nutric Food]." "Liking [Nutric Food] on Facebook." "Sending or sharing online messages or promos of [Nutric Food] to others." "Writing an online review about [Nutric Food]." "Writing something or post a video about [Nutric Food] online."	Eelen et al., 2017, p.885	7-point Likert scale	.92
Situational CSR skepticism	"It is doubtless/doubtful that [Nutric Food] is a socially responsible [restaurant chain]." "It is certain/uncertain that [Nutric Food] is concerned to improve the well-being of society." "It is sure/unsure that [Nutric Food] follows high ethical standards." "It is unquestionable/questionable that [Nutric Food] acts in a socially responsible way."	Skarmeas & Leonidou, 2013, p.1835	7-point bipolar scale	.87
Consumer trust	"I trust that the company keeps its promises in terms of being socially responsible." "I trust that the company will keep its promises related to its [NGO partnership]." "I trust that the company will do what it says it will do for its [NGO partnership]." "The company's [commitment towards its NGO partnership] is trustworthy."	Kim, 2019, p. 1150-1151	7-point Likert scale	.88

3.2.4. Operationalization mediators – situational CSR skepticism and consumer trust

Situational CSR skepticism was operationalized with a four-item scale developed by Skarmeas and Leonidou (2013). The scale has already been used in various studies (see for example Ham & Kim, 2020; Leonidou & Skarmeas, 2017; Lim, 2019; Moreno & Kang, 2020; Reimer & Benkenstein, 2016). Skarmeas and Leonidou's (2013) CSR skepticism scale yielded in their study to a Cronbach's alpha of $\alpha = .92$, which indicates excellent reliability. To make the items fit more precisely to this study, the original company description *retailer* was replaced with *restaurant chain* or the name of the company. Each item was measured with a seven-point bipolar scale anchored on doubtless/doubtful, certain/uncertain, sure/unsure and unquestionable/questionable with 1 = doubtless/certain/sure/unquestionable and 7 = doubtful/uncertain/unsure/questionable. Therefore, higher scores indicate higher levels of skepticism. The Cronbach's alpha of $\alpha = .87$ indicates a high internal consistency.

The second mediator, **consumer trust** towards the company's CSR activities, was measured with a four-item scale developed by Kim (2019). The scale had a Cronbach's alpha of $\alpha = .97$ in Kim's (2019) study. The items were slightly adapted so that instead of focusing on general CSR activities, the items specifically referred to NGO partnerships. All items were measured using a seven-point Likert scale ranging from 1= strongly disagree to 7= strongly agree. Hence, higher scores indicated higher trust. Again, the scale had a high internal consistency as indicated by the Cronbach's alpha of $\alpha = .88$. Table 3.4. also provides an overview of the operationalization of the two dependent variables.

3.2.5. Control variables

To be able to account for possible cofounding effects, two questions about participants' **frequency of Facebook usage and the average length of stay on Facebook** from Mazman and Usluel (2010) were included. For the frequency of Facebook usage, participants were asked to choose from the following answer options: several times a day, once a day, several times in a month, and several times in a year. For the average length of stay, participants could choose between less than 15 min, approximately half an hour, approximately an hour, one to three hours, and more than three hours.

3.3. Experimental procedure

The experiment was conducted through the online surveying platform Qualtrics. As the experiment referred to the social networking platform Facebook it was a prerequisite for participants to use Facebook about once a month. This pre-screening was performed via

Prolific, the crowdsourcing platform which was utilized for recruitment in this research. The experiment started with a brief introduction to present the general topic of the research and to obtain informed consent from the participants by providing information about the voluntary nature of participation, the possibility of terminating the experiment at any time, as well as the guaranteed anonymity and protection of personal information. Before being able to proceed with the experiment, the participants had to confirm that they read this consent form. Afterward, participants were asked for their Prolific ID which was needed for later approval of the answers and financial compensation. For successfully completing the experiment, the participant received 1.13 pounds (with an hourly rate of 7.53 pounds and an estimated completion time of nine minutes). Afterward, two multiple-choice questions about the participants' average frequency and duration of Facebook usage were asked. After being randomly assigned to one of the eight experimental scenarios using Qualtrics's randomizer option, each participant was shown one of the experimental scenarios. Random assignment enables between-group comparison as it allows having an unbiased and random distribution of participants across the different experimental scenarios (Neuman, 2014). Thereby, the selection bias which can occur when participants are assigned in accordance with a preconceived sequence was minimized (Neuman, 2014). Afterward, the dependent and mediation variables were measured. Next, three manipulation checks in form of multiple-choice questions about the independent variables - CSR motive, CSR message frame, and CSR fit - were included to test whether the independent variables were operationalized successfully. The experiment ended with questions about the participant's demographics including gender, age, country of origin, and employment status as well as a short debrief about the fictitious nature of the organizations and Facebook posts in the experiment. A complete version of the experiment is depicted in Appendix B.

3.4. Sampling and data collection

3.4.1. Pilot test

After setting up the final experiment, a pilot test was conducted. The pilot test was conducted between the 20th and 24th of March 2021 and in total five participants were recruited via a convenience sampling strategy based on the researcher's personal network. After taking part in the experiment, the participants provided detailed written or oral feedback about the experiment's flow, the clarity of the questions, and the scenarios they read. In addition, four participants read all the scenarios and provided extensive feedback on these as well. The results and the feedback from the pilot test revealed three main opportunities for

improvement. Firstly, some participants described the experiment stimuli as rather long and that they were confused on how many stimuli to expect. In reaction to this feedback, a short explanation was added right before the presentation of the stimuli material which explicitly indicated what and how many Facebook posts will follow in order to better manage the participants' expectations. However, it was decided to not drastically shorten the experiment stimuli since the stimuli material had to account for three independent variables. Furthermore, the length of the stimuli material was especially needed to convey a narrative CSR message frame which requires the introduction of a main character and a story. The second opportunity for improvement was related to the manipulation checks whose answer options required some more clarification. Initially, the answer options of each of the three manipulation checks did not provide a description of the concept's meaning that was asked for. However, this caused confusion among some participants, which is why an explanatory sentence was added for each answer option. Lastly, participants indicated that the scale measuring consumer trust towards the company and its activities was somewhat misleading since the scale referred to general CSR activities and not the specific corporate-NGO partnership. Therefore, it was decided to replace commitment/activity with partnership in the scale measuring consumer trust.

3.4.2. Data collection

Since the research question focuses on individual's attitudes and eWOM, the unit of analysis for the experiment was individual people. Recruitment of participants took place via the online crowdsourcing platform Prolific, which allows collecting responses in return for a financial remuneration. It was decided to use Prolific instead of the commonly used Amazon MTurk platform because participants from Prolific are more honest, naïve, and ethnically and geographically diverse compared to participants from Amazon MTurk (Peer et al., 2017). Furthermore, and in contrast to Amazon MTurk, Prolific specifically focuses on the needs of the scientific community and aims to provide a subject pool of potential participants for researchers (Palan & Schitter, 2018). Especially clear financial compensation and submission guidelines make the process of recruitment very transparent (Palan & Schitter, 2018). Furthermore, Prolific allows setting pre-screening filters, which enable to target specific subgroups (Palan & Schitter, 2018).

For each condition, at least 30 participants had to be recruited. Thus, at least 240 participants were needed since the experiment had eight different scenarios. To account for potential invalid or missing data and to obtain a more robust sample, a total of 396 responses

were collected through Prolific. However, 13 responses were removed from the initial sample because their response time was less than three minutes, which was set as the threshold to ensure that respondents had taken sufficient time to read the experimental material. While a few outliers were detected, the 5% trimmed mean did not differ much from the original mean for each of the dependent and mediating variables (see Table 3.5.). In addition, each 5%-trimmed mean was still within the 95% confidence interval of the respective original mean. Therefore, the outliers were retained in the sample. The final sample consisted of $N = 383$ responses, with each experimental scenario being completed by 45 to 50 participants (see Table 3.1.). The mean completion time in this sample was $M = 9.77$ minutes with a standard deviation of $SD = 7.52$ minutes.

Table 3.5. Descriptive statistics and trimmed mean ($N = 383$)

	M	*SD*	95% confidence interval		5% trimmed
			Lower Bound	**Upper Bound**	**mean**
Consumer attitudes	5.90	.98	5.80	6.00	5.97
eWOM	3.81	1.53	3.66	3.96	3.81
Situational CSR skepticism	2.68	1.26	2.56	2.81	2.61
Consumer trust	5.40	.86	5.32	5.49	5.43

Note. Each of the variables was measured on a seven-point Likert or bipolar scale

3.5. Demographics and descriptive statistics

The sample consisted of 234 males (61.1%) and 142 females (37.1%) and 7 participants (1.6%) who identify with non-binary/third gender. On average, the participants were 27.88 years old ($SD = 9.40$), with the youngest participant being 18 and the oldest 71. Most participants were between 18 and 24 years old (49.1%) followed by participants between 25 and 34 (31.6%). Furthermore, a total of 38 nationalities was represented in the sample. However, the majority of participants came from the United Kingdom of Great Britain and Northern Ireland (20.9%), Poland (19.1%), Portugal (15.4%), Italy (6.5%), Mexico (6.0%), and the United States of America (5.7%). Most participants were either high school graduates (35.0%) or had a bachelor's degree or equivalent (34.5%). Furthermore, the majority of the participant were students (35.5%) or full-time employed (32.9%). For a detailed overview of the geographic characteristics of the sample see Appendix C.

The majority of participants (59.8%) uses Facebook several times a day. Furthermore, 23.2% use Facebook once a day, and 10.7% several times a month. Only a minority uses the

platform only several times a year (3.9%) or just once a month (2.3%). Most participants spend less than 15 minutes (39.4%) or approximately half an hour (26.9%) on Facebook. Furthermore, 15.1% of the participants indicated that they spend approximately an hour on Facebook per visit while 14.4% of the participants indicated that they spend one to three hours on Facebook on average. Only 4.2% of the participants spend more than three hours on Facebook.

In addition, descriptive statistics were calculated for each dependent and mediation variable (see Table 3.5.). Furthermore, statistically significant Spearman's rank-order correlations were detected between the dependent and mediated variables as well as the cofounding variables on Facebook usage (see Table 3.6.). The two dependent variables attitudes and eWOM were positively correlated with each other ($r_{attitudes\text{-}eWOM}$ = .43, p < .001) showing that more positive attitudes were associated with higher eWOM. This correlation is not very surprising since attitudes are already found to be associated with a person's behavior or behavioral intentions such as eWOM (Chu & Chen, 2019). Furthermore, the two mediators, situational CSR skepticism and consumer trust, were negatively correlated ($r_{skepticism\text{-}trust}$ = -.63, p < .001) – higher levels of trust were associated with lower levels of situational CSR skepticism. Furthermore, the mediators were also both correlated with attitudes ($r_{skepticism\text{-}attitudes}$ = -.70, p < .001; $r_{trust\text{-}attitudes}$ = .65, p < .001) and eWOM ($r_{skepticism\text{-}eWOM}$ = -.35, p < .001; $r_{trust\text{-}eWOM}$ = .46, p < .001). Both observations are in accordance with the predicted mediating relationships. Lastly, the frequency and average duration of Facebook usage were also both correlated to eWOM ($r_{frequency\text{-}eWOM}$ = -.21, p < .001; $r_{duration\text{-}eWOM}$ = .23, p < .001). Interestingly, higher frequency in Facebook usage was associated with lower eWOM, while longer durations in Facebook usage were associated with higher eWOM.

Table 3.6. Spearman rank-order correlations

	eWOM	Consumer attitudes	Situational CSR skepticism	Consumer trust	Age	Gender	Frequency Facebook usage	Length of stay on Facebook
eWOM	1							
Consumer attitudes	.43***	1						
Situational CSR skepticism	-.35***	-.70***	1					
Consumer trust	.46***	.65***	-.63***	1				
Age	-.04	.04	-.11*	-.03	1			
Gender	.03	.09	-.057	.06	.09	1		
Frequency Facebook usage	-.21***	-.13*	.12*	-.12*	-.04	-.01	1	
Length of stay on Facebook	.23***	.10*	-.12*	.15**	-.04	.01	-.55***	1

Note. Significance levels ***$p < .001$ (2-tailed), ** $p < .01$ level (2-tailed), * $p < .05$ level (2-tailed)

3.6. Manipulation check

To test whether the experiment stimuli were operationalized successfully, three manipulation checks in form of multiple-choice questions about the experiment stimuli were included at the end of the experiment. Every manipulation check had two answer options which each describing one of the two conditions of the independent variable. A short description for each concept was included in every answer option to avoid any confusion and misunderstanding. To test whether the manipulation check was successful, a Chi-Square test of independence was conducted.

In the manipulation check on CSR motives, participants were asked to indicate Nutric Food's CSR motive they were exposed to and were able to choose between the two answer options, firm-serving and public-serving. The results of the Chi-Square test of independence revealed that 61.4%.1of the participants answered this manipulation check correctly. With 95% certainty, the manipulation check on CSR motives was successful, $\chi^2 (7, N = 383) = 26.14, p < .001$. Next, the manipulation check on CSR message frame asked the participants about the writing style of Nutric Food's Facebook post. Again, participants had to choose between two answer options that replicated the two CSR message frame conditions. The Chi-square test of independence indicated that 73.9% of the participants answered the manipulation check correctly. Within a 95% confidence interval, the CSR message frame manipulation check was successful, $\chi^2 (7, N = 383) = 93.35, p < .001$. The last manipulation

check focused on CSR fit. Participants had to evaluate the fit between Nutric Food and the partner NGO and were able to choose between high-fit and low-fit. The Chi-square test of independence indicates that 76.0% of the participants answered the manipulation check correctly. Within a 95% confidence interval, the CSR fit manipulation check succeeded, χ^2 (7, $N = 383) = 116.70, p < .001$. Since all manipulation checks were successful, all three independent variables qualified for further analyses.

3.7. Data analysis

The data were analyzed with the statistic and analysis software SPSS (version 27). Data preparation consisted of deleting participants who had an overall response time of less than three minutes as well as checking for irregularities in the data and identifying outliers. Since no items had to be reversed, in the next step, the reliability of the scales was verified using Cronbach's alpha and Principles Component Analysis. Lastly, a manipulation check using the Chi-Square Test of Independence was conducted for each of the three manipulation check questions.

Subsequentially, Hypotheses 1a/b, 2a/b, and 3a/b were examined using an independent samples t-test to check for statistically significant differences between the consumer outcome mean scores within each CSR communication tactic. Eta squared was used as the effect size statistic and was calculated as proposed by Pallant (2013). For the interpretation of the effect size statistics, the guidelines of Cohen (1988) were followed.

To test hypotheses 4a/b/c and 5a/b/c, Hayes (2021) SPSS PROCESS macro (version 3.5.3) was utilized because it allows to easily conduct mediation analyses by performing the required OLS regression analyses and calculating the indirect effect of the mediator on the dependent variable (Hayes, 2018). This study's mediation analysis follows the approach proposed by Baron and Kenney (1986) who argue that the following conditions must be met. There has to be a significant effect of the independent variable on the mediator (in this study named Model 1). The independent variable also has to significantly influence the dependent variable (in this study named Model 2). Lastly, there is a significant combined effect of both, the independent variable, and the mediator variable, on the dependent variable (in this study named Model 3) (Baron & Kenney, 1986).

With the use of Hayes' PROCESS macro (2021), 95% bootstrap confidence intervals for the indirect effect (mediation effect) were calculated based on 5,000 bootstrap samples. These intervals allow making more reliable inferences about the indirect effect.

Bootstrapping is especially useful because it does not require, in contrast to other inferential methods such as the Sobel test, the sample to be normally distributed (Hayes, 2018).

Lastly, hypotheses 6a/b, which predict an interaction effect between CSR fit and CSR message frame were analyzed using an in-between subject two-way ANOVA.

3.8. Validity and reliability

In general, experiments are characterized by high internal validity but low external validity (Neuman, 2014). While external validity refers to the generalizability of findings, internal validity describes a state in which only "the independent variable and nothing else influences the dependent variable" (Neuman, 2014, p. 244). To ensure high internal validity, a pre-test to determine the best suited NGO domain for the high and low CSR fit condition as well as a pilot test of the final experiment was conducted. According to Neuman (2014), both, the pre- and pilot tests, are useful tools to ensure high internal validity. In addition, manipulation checks for each independent variable were included at the end of the experiment to ensures that the presented CSR communication tactics presented in the scenario were recognized by the participants. Furthermore, only validated and multi-item scales from previously published research were used to measure the key concepts of the research. To ensure high reliability, which refers to the consistency of the results (Neuman, 2014), Cronbach's alpha was calculated for each scale. The results of Cronbach's alpha indicated high reliability of the scales since all alphas were larger than .80.

4. Results

4.1. Results independent samples t-test

The effect of each CSR communication tactic on consumer outcomes is tested with an independent samples t-test. One of the assumptions of the independent samples t-test (and for ANOVA) is the normal distribution of the variables. While the histograms of consumer trust and eWOM had an approximately normal distribution, the ones for situational CSR skepticism and consumer attitudes were skewed to the right and left, respectively. However, this violation was not expected to entrain any major complications because of the relatively large sample size of $N = 383$. The assessment of additional assumptions such as the homogeneity of variance is separately covered in the subsequent sections.

4.1.1 CSR motives

To test the effect of expressed CSR motive (public-serving/firm-serving) on consumer attitudes (H1a) and eWOM (H1b), an independent samples t-test was conducted. It was hypothesized that expressed public-serving CSR motives lead to more positive consumer attitudes and eWOM compared to firm-serving CSR motives. For consumer attitudes, a significant Levene's test $F(1, 381) = 10.74$, $p = .001$ indicated that equal variance could not be assumed. The t-test revealed a significant difference between public-serving CSR motives ($M = 6.10$, $SD = .80$) and firm-serving CSR motives ($M = 5.69$, $SD = 1.09$), $t(345.05) = 4.18$, $p < .001$. This means that the mean score for attitudes was significantly higher for public-serving CSR motives compared to firm-serving CSR motives, with a mean difference of $M_{difference} = .41$, 95%CI [.22, .60] and a moderate effect size of $\eta^2 = .04$. Hence, **H1a was accepted**. When considering eWOM as the outcome variable, an insignificant Leven's test $F(1, 381) = .137$, $p = .712$ indicated that equal variances could be assumed. The t-test revealed a significant difference with regard to eWOM between public-serving CSR motives ($M = 4.00$, $SD = 1.53$) and firm-serving CSR motives ($M = 3.60$, $SD = 1.51$), $t(381) = 2.56$, $p = .011$. Hence, eWOM was significantly higher for public-serving CSR motives compared to firm-serving CSR motives, with a mean difference of $M_{difference} = .40$, 95%CI [.09, .70], however, with a small effect size of $\eta^2 = .02$. Therefore, **H1b was also accepted**.

4.1.2. CSR message frame

To test the effect of CSR message frame (narrative/expositive) on consumer attitudes (H2a) and eWOM (H2b), an independent samples t-test was again conducted. It was hypothesized that a narrative CSR message frame results in more positive consumer attitudes

and eWOM compared to an expositive CSR message frame. For consumer attitudes, a significant Levene's test $F (1, 381) = 4.81, p = .029$ indicated that equal variance could not be assumed. Furthermore, the t-test revealed no significant difference for consumer attitudes between expositive CSR messages ($M = 5.93, SD = .86$) and narrative CSR messages ($M = 5.86, SD = 1.08$), $t (363.73) = .73, p = .467$. Consequentially, the mean difference was very small $M_{difference} = .07, 95\%CI$ [-.12, .27] with an effect size of $\eta^2 = .00$. Hence, **H2a was rejected**. With regard to eWOM, a significant Leven's test $F (1, 381) = 4.69, p = .031$ indicated that equal variances could not be assumed. The t-test revealed no significant mean difference between expositive CSR messages ($M = 3.76, SD = 1.44$) and narrative CSR messages ($M = 3.86, SD = 1.61$), $t (376.85) = -.62, p = .537$. Consequentially, the magnitude of the mean difference was marginal, $M_{difference} = -.10, 95\%CI$ [-.40, .21], and the effect size extremely small, $\eta^2 = .00$. Hence, **H2b was also rejected.**

4.1.3. CSR fit

To test the effect of CSR fit (high/low) on consumer attitudes (H3a) and eWOM (H3b), an independent samples t-test was conducted. It was hypothesized that high CSR fit results in more positive consumer attitudes and eWOM compared to low CSR fit. For consumer attitudes as the outcome variable, an insignificant Levene's test $F (1, 381) = .03, p = .866$ indicated that equal variance could be assumed. However, the t-test revealed no significant difference for consumer attitudes between high CSR fit ($M = 5.94, SD = 1.00$) and low CSR fit ($M = 5.85, SD = .95$), $t (381) = .88, p = .380$. Consequentially, the mean difference was marginal, $M_{difference} = .09, 95\%CI$ [-.11, .28], and the effect size extremely small, $\eta^2 = .00$. Hence, **H3a was rejected.** With regard to eWOM, an insignificant Leven's test $F (1, 381) = .28, p = .597$ indicated that equal variances could be assumed. The t-test revealed no significant difference with regard to eWOM between high CSR fit ($M = 3.86, SD = 1.56$) and low CSR fit ($M = 3.76, SD = 1.49$), $t (381) = .60, p = .552$. Consequentially, the magnitude of the mean difference was again marginal $M_{difference} = .09, 95\%CI$ [-.21, .40] and the effect size extremely small, $\eta^2 = .00$. Therefore, **H3b was also rejected.**

4.2. Results mediation analysis of situational CSR skepticism and consumer trust

Hypothesis 2a/b/c and 3a/b/c predicted situational CSR skepticism and consumer trust to function as mediators between the three CSR communication tactics and consumer attitudes as well as eWOM. To test these hypotheses, PROCESS model 4 developed by Hayes (2018; 2021) was utilized. Since all independent variables refer to one of the three

CSR communication tactics and are therefore dichotomous, dummy variables were created to distinguish between the two conditions within each tactic. All regressions presented in the subsequent sections are ordinary least square (OLS) regressions and had been tested for outliers. Only a few outliers with standardized residuals of above 3.3 were detected, however, since the sample size is rather large ($N = 383$) these outliers were kept within the sample. In addition, the regressions were also checked for the independence of residuals, linearity, normality, and equality of variances (homoscedasticity) by examining the normality plot and residual scatterplot of each regression. The only models in which not all assumptions were completely satisfied were the regressions with consumer attitudes as the outcome variable. In a few of these models, the assumption of equal variance (homoscedasticity) was slightly violated since on one side of the residual scatterplots, the residual errors faded out. However, a slight violation of this assumption does not make the analysis invalid, but only slightly weakens its explanatory power (Tabachnick & Fidell, 2013). The independent variables in the multiple regression models were also checked for multicollinearity. However, no violation of this assumption was detected. Hence, the regression models were suitable for further mediation analysis. The subsequent section follows the suggestion of Hayes (2018), who advises against reporting standardized betas in cases where the independent variable is dichotomous. Consequentially, the unstandardized betas are reported in the upcoming sections. To increase the readability of the report, situational CSR skepticism is termed skepticism and consumer trust is termed trust the following mediation analysis.

4.2.1. CSR motive as the independent variable and skepticism as the mediator

Regression Model 1 with CSR motive as the independent and skepticism as the dependent variable was significant, $F (1, 381) = 6.49$, $p = .011$, $R^2 = .02$. The regression model indicated that expressed CSR motive predicted skepticism, however, this predictive power was very small since only 2 percent of the variance in skepticism was explained by the model. CSR motive had a significant effect on skepticism, $b = .32$, $t = 2.55$, $p = .011$, $95\%CI$ [.07, .58], with firm-serving CSR motives on average increasing skepticism by .32 compared to public-serving CSR motives.

When considering consumer attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR motive on consumer attitudes was found to be significant, $F (1, 381) = 17.64$, $p < .001$, $R^2 = .04$. However, only 4 percent of the variance in consumer attitudes was explained by the model. CSR motive had a significant effect on consumer attitudes, $b = -.41$, $t = -4.20$, $p < .001$, $95\%CI$ [-.60, -.22]. When firm-serving CSR motives

were expressed, consumer attitudes decreased on average by .41. Additionally, Regression Model 3 with CSR motive and skepticism as independent variables was also found to be significant, $F(2, 380) = 191.81$, $p < .001$, $R^2 = .50$. The model had a good predictive power as it explained 50 percent of the variance in consumer attitudes. When controlling for CSR motive, skepticism had a significant effect on consumer attitudes $b = -.53$, $t = -18.70$, $p < .001$, $95\%CI$ [-.59, -.47]. For each one-point increase in skepticism, consumer attitudes decreased by .53. When controlling for skepticism, CSR motive also had a significant effect on consumer attitudes, $b = -.24$, $t = -3.34$, $p = .001$, $95\%CI$ [-.38, -.10]. When firm-serving CSR motives were expressed, consumer attitudes decreased on average by .24. The indirect effect of CSR motives on consumer attitudes via skepticism was also found to be statistically significant, *Mediation effect$_{skepticism}$* = -.17, $95\%CI$ [-.32, -.04], showing that skepticism partially mediated the relationship between CSR motive and consumer attitudes. Hence, **H4a (consumer attitudes) was partially accepted.**

When considering eWOM as the dependent variable, Regression Model 2 which tested the effect of CSR motive on eWOM was also found to be significant, $F(1,381) = 6.53$, $p = .011$, $R^2 = .02$. However, the model explained only 2 percent of the variance in eWOM. CSR motive had a significant effect on eWOM, $b = -.40$, $t = -2.55$, $p = .011$, $95\%CI$ [-.70, -.09]. When firm-serving CSR motives were expressed, eWOM decreased on average by .40. Furthermore, Regression Model 3 with CSR motives and skepticism as the independent variables was also significant, $F(2, 380) = 24.34$, $p < .001$, $R^2 = .11$, with the model explaining 11 percent of the variance in eWOM. When controlling for CSR motive, skepticism had a significant effect on eWOM, $b = -.38$, $t = -6.44$, $p < .001$, $95\%CI$ [-.50, -.26]. For each one-point increase in skepticism, eWOM decreased by .38. When controlling for skepticism, the effect of CSR motive on eWOM became statistically insignificant, $b = -.27$, $t = -1.83$, $p = .068$, $95\%CI$ [-.56, .02]. Taken together, the indirect effect of CSR motives on eWOM via skepticism was found to be statistically significant, *Mediation effect$_{skepticism}$* = -.12, $95\%CI$ [-.24, -.03]. Hence, **H4a (eWOM) was accepted.**

4.2.2. CSR message frame as the independent variable and skepticism as the mediator

Regression Model 1 with CSR message frame as the independent and skepticism as the dependent variable was not significant, $F(1, 381) = .08$, $p = .774$, $R^2 = .00$.

When considering attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR message frame on consumer attitudes was also found to be insignificant, $F(1, 381) = .53$, $p = .468$, $R^2 = .00$. However, Regression Model 3 with CSR message frame

and skepticism as independent variables was found to be significant, $F(2, 380) = 181.42$, $p <$ .001, $R^2 = .49$. The model had good predictive power as it explained 49 percent of the variance in consumer attitudes. When controlling for CSR message frame, skepticism had a significant impact on consumer attitudes, $b = -.54$, $t = -19.02$, $p < .001$, $95\%CI$ [-.60, -.49]. For each one-point increase in skepticism, attitudes decreased by .54. However, when controlling for skepticism, CSR message frame had no significant effect on consumer attitudes, $b = -.05$, $t = -.74$, $p = .463$, $95\%CI$ [-.19, .09]. Since there was no significant effect of CSR message frame on skepticism and CSR message frame on consumer attitudes, a mediation effect could not occur. This was also indicated with the indirect effect of CSR message frame on consumer attitudes via skepticism, which was also found to be statistically insignificant, *Mediation effect$_{skepticism}$* = -.02, $95\%CI$ [-.16, .12], thereby also showing that skepticism did not mediate the relationship between CSR message frame and attitudes. Hence, **H4b (consumer attitudes) was rejected.**

When considering eWOM as the dependent variable, Regression Model 2 which tested the effect of CSR message frame on eWOM was also found to be insignificant, $F(1, 381) =$ .38, $p = .537$, $R^2 = .00$. However, Regression Model 3 with CSR message frame and skepticism as the independent variable was significant, $F(2, 380) = 22.78$, $p < .001$, $R^2 = .11$, with the model explaining 11 percent of the variance in eWOM. When controlling for CSR message frame, skepticism had a significant effect on eWOM, $b = -.40$, $t = -6.72$, $p < .001$, $95\%CI$ [-.51, -.28]. For each one-point increase in skepticism, eWOM decreased by .40. When controlling for skepticism, CSR message frame had no significant effect on eWOM, $b = .11$, $t = .75$, $p = .453$, $95\%CI$ [-.18, .40]. Since there was no significant effect of CSR message frame on skepticism and of CSR message frame on eWOM, a mediation effect could not occur. Therefore, the indirect effect of CSR message frame on eWOM via skepticism was also found to be statistically insignificant, *Mediation effect$_{skepticism}$* = -.01, $95\%CI$ [-.11, .09]. Hence, **H4b (eWOM) was rejected.**

4.2.3. CSR fit as the independent variable and skepticism as the mediator

Regression Model 1 with CSR fit as the independent and skepticism as the dependent variable was not significant, $F(1, 381) = 2.21$, $p = .138$, $R^2 = .01$.

When considering consumer attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR fit on consumer attitudes was also found to be insignificant, F $(1, 381) = .77$, $p = .380$, $R^2 = .00$. However, Regression Model 3 with CSR fit and skepticism

as independent variables were found to be significant, $F(2, 380) = 180.94$, $p < .001$, $R^2 = .49$, with the model explaining 49 percent of the variance in consumer attitudes. When controlling for CSR fit, skepticism had a significant effect on consumer attitudes, $b = -.54$, $t = -18.98$, $p < .001$, 95%CI [-.60, -.49]. For each one-point increase in skepticism, attitudes decreased by .54. When controlling for skepticism, CSR fit, however, did not have a significant effect on consumer attitudes, $b = .02$, $t = .22$, $p = .827$, 95%CI [-.13, .16]. Since there was no significant effect of CSR fit on skepticism and of CSR fit on consumer attitudes, a mediation effect could not occur. This was also confirmed by the indirect effect of CSR fit on consumer attitudes via skepticism, which was found to be statistically insignificant, *Mediation effect*_{skepticism} = -.10, 95%CI [-.25, .03]. Hence, **H4c (consumer attitudes) was rejected.**

When considering eWOM instead of consumer attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR fit on eWOM was found to be insignificant, $F(1, 381) = .35$, $p = .552$, $R^2 = .00$. However, Regression Model 3 with CSR fit and skepticism as the independent variables was significant, $F(2, 380) = 22.78$, $p < .001$, $R^2 = .11$, with the model explaining 11 percent of the variance in eWOM. When controlling for CSR fit, skepticism had a significant effect on eWOM, $b = -.39$, $t = -6.68$, $p < .001$, 95%CI [-.51, -.28]. For each one-point increase in skepticism, eWOM decreased by .39. However, when controlling for skepticism, CSR fit had no significant effect on eWOM, $b = -.02$, $t = -.12$, $p = .905$, 95%CI [-.31, .27]. Since there was no significant effect of CSR fit on skepticism and of CSR fit on eWOM, a mediation effect could not occur. Hence, the indirect effect of CSR fit on eWOM via skepticism was also found to be statistically insignificant, *Mediation effect*_{skepticism} = -.08, 95%CI [-.19, .02]. Hence, **H4c (eWOM) was rejected.**

4.2.4. CSR motive as the independent variable and trust as the mediator

Regression Model 1 with CSR motive as the independent and trust as the dependent variable was significant, $F(1, 381) = 5.91$ $p = .016$, $R^2 = .02$. The regression model indicated that CSR motive predicted trust, however, this predictive power was very small since only 2 percent of the variance in trust was explained by the model. Nevertheless, CSR Motive had a significant effect on trust, $b = -.21$, $t = -2.43$, $p = .016$, 95%CI [-.38, -.04] with firm-serving CSR motives on average decreasing trust by .21 compared to public-serving CSR motives.

When considering attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR motive on consumer attitudes was also found to be significant, $F(1, 381) = 17.64$, $p < .001$, $R^2 = .04$. However, the model had only limited predictive power because it

explained only 4 percent of the variance in consumer attitudes. CSR motive had a significant effect on attitudes, $b = -.41$, $t = -4.20$, $p < .001$, $95\%CI$ [-.60, -.22]. When firm-serving CSR motives were expressed, attitudes decreased on average by .41. Regression Model 3 with CSR motive and trust as independent variables was also significant, $F (2, 380) = 151.17$, $p < .001$, $R^2 = .44$. The predictive power was relatively high with 44 percent of the variance in consumer attitudes being explained by the model. When controlling for CSR motive, trust had a significant effect on consumer attitudes, $b = .73$, $t = 16.50$, $p < .001$, $95\%CI$ [.64, .81]. For each one-point increase in trust, consumer attitudes increased by .73. When controlling for trust, CSR motive also had a significant effect on consumer attitudes, $b = -.26$, $t = -3.41$, $p = .001$, $95\%CI$ [-.40, -.11]. When firm-serving CSR motives were stated, consumer attitudes decrease on average by .26. Hence, the indirect effect of CSR motives on attitudes via trust was also found to be statistically significant, *Mediation effect*$_{trust}$ = -.16, $95\%CI$ [-.29, -.03]. Hence, **H5a (consumer attitudes) was partially accepted.**

When considering eWOM as the dependent variable, Regression Model 2 which tested the effect of CSR motive on eWOM was found to be significant, $F (1, 381) = 6.53$, $p = .011$, $R^2 = .02$. However, the predictive power was rather low as the model only explained 2 percent of the variance in eWOM. Nevertheless, CSR motive had a significant effect on eWOM, $b = -.40$, $t = -2.55$, $p = .011$, $95\%CI$ [-.70, -.09]. When firm-serving CSR motives were expressed, eWOM decreased on average by .40. Regression Model 3 with CSR motives and trust as the independent variable and eWOM as the dependent variable was also significant, $F (2, 380) = 52.96$, $p < .001$, $R^2 = .22$. The model explained 22 percent of the variance in eWOM. When controlling for CSR motive, trust had a significant effect on eWOM, $b = .81$, $t = 9.89$, $p < .001$, $95\%CI$ [.65, .97]. For each one-point increase in trust, eWOM increased by .81. When controlling for trust, CSR motive had no significant effect on eWOM, $b = -.23$, $t = -1.62$, $p = .107$, $95\%CI$ [-.50, .05]. Therefore, the indirect effect of CSR motive on eWOM via trust was found to be statistically significant, *Mediation effect*$_{trust}$ = -.17, $95\%CI$ [-.31, -.04]. Hence, **H5a (eWOM) was accepted.**

4.2.5. CSR message frame as the independent variable and trust as the mediator

Regression Model 1 with CSR message frame as the independent and trust as the dependent variable was not significant, $F (1, 381) = .13$, $p = .717$, $R^2 = .00$.

When considering consumer attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR message frame on consumer attitudes was also found to be insignificant, $F (1, 381) = .53$, $p = .468$, $R^2 = .00$. However, Regression Model 3 with CSR

message frame and trust as independent variables was found to be significant, $F(2, 380) = 142.43$, $p < .001$, $R^2 = .43$. The model had a good predictive power as it explained 43 percent of the variance. When controlling for CSR message frame, trust had a significant effect on consumer attitudes, $b = .74$, $t = 16.85$, $p < .001$, 95%CI [.66, .83]. For each one-point increase in trust, consumer attitudes increased by .74. However, when controlling for trust, CSR message frame had no significant effect on consumer attitudes, $b = -.10$, $t = -1.27$, $p = .204$, 95%CI [-.24, .05]. Since there was no significant effect of CSR message frame on trust and consumer attitudes, respectively, no mediation was possible. This was also shown by the indirect effect of CSR message frame on consumer attitudes via trust, which was found to be statistically insignificant, *Mediation effect$_{trust}$* = .02, 95%CI [-.11, .15]. Hence, **H5b (consumer attitudes) was rejected.**

When considering eWOM instead of attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR message frame on eWOM was found to be insignificant, $F(1, 381) = .38$, $p = .537$, $R^2 = .00$. However, Regression Model 3 with CSR message frame and trust as the independent variables was significant, $F(2, 380) = 51.46$, $p < .001$, $R^2 = .21$, with the model explaining 21 percent of the variance in eWOM. When controlling for CSR message frame, trust had a significant effect on eWOM, $b = .82$, $t = 10.12$, $p < .001$, 95%CI [.66, .98]. For each one-point increase in trust, eWOM increased by .82. When controlling for trust, CSR message frame had no significant effect on eWOM, $b = .07$, $t = .51$, $p = .613$, 95%CI [-.20, .34]. Since there was no significant effect of CSR message frame on trust and eWOM, respectively, a mediation effect could not occur. Therefore, the indirect effect of CSR message frame on eWOM via trust was found to be statistically insignificant, *Mediation effect$_{trust}$* = .03, 95%CI [-.12, .17]. Hence, **H5b (eWOM) was rejected.**

4.2.6. CSR fit as the independent variable and trust as the mediator

Regression Model 1 with CSR fit as the independent and trust as the dependent variable was insignificant, $F(1, 381) = .42$, $p = .520$, $R^2 = .00$.

When considering attitudes as the dependent variable, Regression Model 2 which tested the effect of CSR fit on consumer attitudes was also found to be insignificant, $F(1, 381) = .77$, $p = .380$, $R^2 = .00$. However, regression Model 3 with CSR fit and trust as independent variables was found to be significant, $F(2, 380) = 141.34$, $p < .001$, $R^2 = .43$, with the model explaining 43 percent of the variance in consumer attitudes. When controlling for CSR fit, trust had a significant effect on consumer attitudes, $b = .74$, $t = 16.77$, $p < .001$, 95%CI [.66,

.83]. For each one-point increase in trust, consumer attitudes increased by .74. When controlling for trust, CSR fit had no significant effect on consumer attitudes, $b = -.05$, $t = -.60$, $p = .547$, 95%CI [-.19, .10]. Since there was no significant effect of CSR fit on trust and consumer attitudes, respectively, no mediation could occur. This was also shown by the indirect effect of CSR fit on attitudes via trust, which was found to be statistically insignificant, *Mediation effect*$_{trust}$ = -.04, 95%CI [-.17, .09] Hence, **H5c (consumer attitudes) was rejected.**

When considering eWOM as the dependent variable, Regression Model 2 which tested the effect of CSR fit on eWOM was found to be insignificant, $F (1, 381) = .35$, $p = .552$, $R^2 =$ .00. However, Regression Model 3 with CSR fit and trust as the independent variables was significant, $F (2, 380) = 51.37$, $p < .001$, $R^2 = .21$, with the model explaining 21 percent of the variance in eWOM. When controlling for CSR fit, trust had a significant impact on eWOM, $b = .82$, $t = 10.11$, $p < .001$, 95%CI [.66, .98]. For each one-point increase in trust, eWOM increased by .82. When controlling for trust, CSR fit hand no significant impact on eWOM, $b = -.05$, $t = -.34$, $p = .737$, 95%CI [-.32, .23]. Since there was no significant effect of CSR fit on trust and eWOM, respectively, mediation was impossible. Therefore, the indirect effect of CSR fit on eWOM via trust was also found to be statistically insignificant, *Mediation effect*$_{trust}$ = .05, 95%CI [-.20, .10]. Hence, **H5c (eWOM) was rejected.**

4.3. Results moderation effect CSR fit

H6a and H6b contemplated that CSR fit moderates the relationship between the CSR communication tactics and consumer outcomes. In detail, H6a hypothesized that in a low CSR fit scenario, stated firm-serving CSR motives lead to more positive consumer attitudes and eWOM than public-serving CSR motives, and that in a high-fit scenario such an effect does not hold. The hypothesis was tested with a between-group two-way ANOVA.

When the analysis was conducted for consumer attitudes as the dependent variable, the significant Levene's test $F (3, 379) = 3.94$, $p = .009$ indicated that the homogeneity of variances could not be assumed. However, because all test groups were about the same size and each had more than 30 responses, the results of the analysis could still be regarded as valid (Pallant, 2013). The results indicated that the interaction between CSR fit and CSR motive with regard to consumer attitudes was not significant, $F (1, 379) = .39$, $p = .535$, $\eta^2 =$ .00. Since no interaction effect between these two CSR communication tactics was discovered, **H6a (consumer attitudes) was rejected.** When the analysis was conducted for eWOM as the dependent variable, the insignificant Leven's $F (3, 379) = .10$, $p = .958$

indicated that the assumption of homogeneity of variances was met. However, the results showed that the interaction between CSR fit and CSR motive with regard to eWOM was also not significant, $F(1, 379) = 1.13$, $p = .289$, $\eta^2 = .00$. Since no interaction effect between these two CSR communication tactics was discovered, **H6a (eWOM) was also rejected.** For an overview of the results see Table 4.1.

Table 4.1. Results two-way ANOVA – CSR fit and CSR motive ($N = 383$)

	Sum of Squares	df	Mean Square	F	p	η^2
Based on consumer attitudes as outcome variable						
CSR motive	16.19	1	16.19	17.71	< .001	.05
CSR fit	.74	1	.74	.81	.369	.02
CSR motive x CSR fit	.35	1	.35	.39	.535	.00
Error	346.58	379	.91			
Total	13687.75	383				
Based on eWOM as outcome variable						
CSR motive	15.25	1	15.25	6.62	.010	.02
CSR fit	.81	1	.81	.35	.554	.00
CSR motive x CSR fit	2.60	1	2.60	1.13	.289	.00
Error	872.64	379				
Total	6447.92	383				

The second part of hypothesis six (H6b) proposed a moderation effect of CSR fit on CSR message frame. It was hypothesized that in a low CSR fit scenario, an expositive message frame leads to more positive consumer attitudes and eWOM than a narrative message frame. In a high-fit scenario, such an effect was not expected to hold. When consumer attitudes was the dependent variable, the insignificant Levene's test $F(3, 379) = 1.75$, $p = .157$ indicated that the assumption of homogeneity of variances was met. However, the results showed that the interaction between CSR fit and CSR message frame with regard to consumer attitudes was not significant, $F(1, 379) = .00$, $p = .963$, $\eta^2 = .00$. Since no interaction effect was found, **H6b (consumer attitudes) was rejected.** When the analysis was conducted for eWOM as the dependent variable, the insignificant Leven's $F(3, 379) = 1.68$, $p = .171$ indicated that the assumption of homogeneity of variances was met. However, the results again showed that the interaction between CSR fit and CSR message frame with regard to attitudes was not significant, $F(1, 379) = .17$, $p = .680$, $\eta^2 = .00$. Since no interaction effect between these two CSR communication tactics was discovered for eWOM, **H6b (eWOM) was rejected.** For an overview of the results see Table 4.2.

Table 4.2. Results two-way ANOVA – CSR fit and CSR message frame ($N = 383$)

	Sum of Squares	df	Mean Square	F	p	η²
Based on consumer attitudes as outcome variable						
CSR fit	.73	1	.73	.77	.382	.00
CSR message frame	.50	1	.50	.53	.469	.00
CSR message frame x CSR fit	.00	1	.00	.00	.963	.00
Error	362.54	379	.96			
Total	13687.75	382				
Based on eWOM as outcome variable						
CSR fit	.83	1	.83	.35	.552	.00
CSR message frame	.92	1	.92	.39	.532	.00
CSR message frame x CSR fit	.40	1	.40	.17	.680	.00
Error	888.97	379	2.35			
Total	6447.92	383				

4.4. Robustness check

To test the robustness of the results, the analysis was repeated with a modified data set in which all participants were excluded who answered all three manipulation checks or two out of three manipulation checks incorrect. The modified data set had a sample size of $N_{modified} = 298$. The results indicated more extensive support for the proposed hypotheses, especially for CSR fit. For an overview of the hypotheses' acceptance and rejection see Table 4.3. Similar to the results from the original sample, the results of the modified sample confirmed hypotheses H1a, H1b, H4a (consumer attitudes, eWOM), and H5a (consumer attitudes, eWOM). Additionally, the data from the modified sample also supported hypothesis H3a, and H4c (consumer attitudes) at the conventional five percent significance level. Furthermore, hypotheses H3b, H4c (eWOM), H5c (consumer attitudes), H5c (eWOM), and H6b (eWOM) could also have be accepted at a ten percent significance level. A detailed presentation of the results which could be additionally accepted at the five percent significance level is depicted in Appendix D.

Table 4.3. Overview hypotheses test results

Hypothesis	Original analysis (*N* = 383)	Robustness check (*N* = 298)
H1a	**Accepted**	**Accepted**
H1b	**Accepted**	**Accepted**
H2a	Rejected	Rejected
H2b	Rejected	Rejected
H3a	Rejected	**Accepted**
H3b	Rejected	[a]Rejected
H4a (consumer attitudes)	**Partially accepted**	**Partially accepted**
H4a (eWOM)	**Accepted**	**Accepted**
H4b (consumer attitudes)	Rejected	Rejected
H4b (eWOM)	Rejected	Rejected
H4c (consumer attitudes)	Rejected	**Accepted**
H4c (eWOM)	Rejected	[b]Rejected
H5a (consumer attitudes)	**Partially accepted**	**Partially accepted**
H5a (eWOM)	**Accepted**	**Accepted**
H5b (consumer attitudes)	Rejected	Rejected
H5b (eWOM)	Rejected	Rejected
H5c (consumer attitudes)	Rejected	[c]Rejected
H5c (eWOM)	Rejected	[d]Rejected
H6a (consumer attitudes)	Rejected	Rejected
H6a (eWOM)	Rejected	Rejected
H6b (consumer attitudes)	Rejected	Rejected
H6b (eWOM)	Rejected	[e]Rejected

[a]*Note.* H3b (eWOM) could have been accepted at the 10% level, Levene's test, $F(1, 296) = .25$, $p = .618$, $t(296) = 1.83$, $p = .069$

[b]*Note.* H4c (eWOM) could have been accepted at the 10% level, mediation effect$_{skepticism}$ = -.14, 90%*CI* [-.26, -.04]

[c]*Note.* H5c (consumer attitudes) could have been accepted at the 10% level, mediation effect$_{trust}$ = -.14, 90%*CI* [-.26, -.02]

[d]*Note.* H5c (eWOM) could have been accepted at the 10% level, mediation effect$_{trust}$ = -.13, 90%*CI* [-.26, -.02]

[e]*Note.* H6b (eWOM) could have been accepted at the 10% level, Leven's test, $F(3, 294) = .614$, $p = .606$, $F(1, 294) = 3.02$, $p = .083$, $\eta^2 = .01$

5. Discussion

5.1. Theoretical implications

The first hypothesis set contemplated that expressed public-serving CSR motives lead to more positive consumer attitudes (H1a) and eWOM (H1b) compared to expressed firm-serving CSR motives when communicating corporate-NGO partnerships. The findings supported the hypotheses by showing that expressed public-serving CSR motives indeed led to more positive consumer attitudes and eWOM. Since studies on this topic generally have come to contradicting results (see for example Bae, 2018; Kim, 2014; Shim et al., 2017; Prooijen et al., 2020; van Prooijen, 2019), this study followed the line of argumentation that the outcomes of expressed CSR motives are context-dependent (Forehand & Grier, 2003; van Prooijen 2019; van Prooijen et al., 2020). It seems that the decisive factor for expressed public-serving motives to result in more positive consumer outcomes is the active involvement of the NGO in the partnership. Furthermore, it appears feasible that NGOs' trustworthiness and credibility (Arenas et al., 2009) influence the perception of the entire corporate-NGO partnership and thereby also positively impact the image of the corporation, which makes consumers unlikely to immediately elaborate on ulterior motives when being confronted with a message about a company's partnerships.

The next hypothesis set focused on the effects of CSR message frames. It was expected that a narrative CSR message frame results in more positive consumer attitudes (H2a) and eWOM (H2b) compared to an expositive CSR message frame. However, the current study's findings did not confirm these hypotheses – participants' attitudes and eWOM did not significantly differ across the two message frames. Hence, this study did not find support for the widespread conception that humans think in stories, thereby making narrative messages superior to expositive ones (Escalas, 2004; Fisher, 1984). A potential explanation could be that consumers' characteristics and beliefs about CSR might impact the effectiveness of the message frame. In detail, Pérez et al. (2020) argue that consumers' general level of skepticism concerning CSR might impact the effectiveness of narrative CSR message frames. They argue that consumers with higher levels of dispositional skepticism might respond more positively to expositive messages because they value facts and rational arguments (Pérez et al., 2020). This explanation is also supported by Du et al.'s (2010) CSR communication framework which proposes that next to company characteristics also stakeholder characteristics determine the effectiveness of CSR communication by functioning as moderators. Empirical findings confirm that dispositional CSR skepticism can function as a moderator in the relationship between CSR communication tactics and consumer outcomes

(de Vries et al., 2015) and that the level of dispositional CSR skepticism influences how CSR messages are perceived (Connors et al., 2017). Taken together, a possible explanation why no difference between consumer outcomes was detected for CSR message frames could be that individuals' varying characteristics such as dispositional CSR skepticism impact the way CSR messages are processed and hence the superiority of one of the message frames.

Hypothesis set three focused on CSR fit. Based on a large body of previous literature which offers evidence that high-fit CSR activities result in more positive consumer outcomes (see for example Alcañiz et al., 2010; Elving, 2013; Rim et al. 2016, Simmons & Becker-Olsen, 2006), this study contemplated that high CSR fit results in more positive consumer attitudes (H3a) and eWOM (H3b) when communicating corporate-NGO partnerships. Surprisingly, no significant differences were found between high and low CSR fit and consumer outcomes. Only when adopting the modified sample, high CSR fit resulted in more positive consumer attitudes at a five percent significance level. The lack of positive impact of high CSR fit contradicts the findings of Simmons and Becker-Olsen (2006) who also specifically focused on business fit and whose findings indicate that high-fit between both partners leads to better outcomes. However, this study's findings are still in line with Kim et al. (2012) whose results display no differences between consumer attributions across high and low CSR business fit. As a potential reason, Kim et al. (2012) argue that consumers might be aware that high business fit partnerships are not always feasible in reality. Additionally, Lafferty (2009), whose results also indicated no difference in consumer outcomes between high and low-fit CSR partnerships, argues that consumers' emotions towards the partnership as well as consumer's self-image could be more important than actual fit for the evaluation of the partnership. Again, it seems that consumers' characteristics could serve as an explanation for these unexpected findings.

Next, this study also proposed that situational CSR skepticism and consumer trust each mediate the relationship between the CSR communication tactics (H4a/5a: CSR motive, H4b/5b: CSR message frame, H4c/5c: CSR fit) and consumer outcomes. However, a (partial) mediation of situational CSR skepticism and consumer trust was only discovered for the relationship between expressed CSR motive and consumer attitudes as well as eWOM. Participants exposed to firm-serving CSR motives were more skeptical and hence had more negative attitudes and lower eWOM aspirations compared to participants who read about public-serving CSR motives. Conversely, being exposed to firm-serving CSR motives decreased consumer trust which then results in more negative attitudes and lower eWOM compared to the scenarios with expressed public-serving CSR motives. However, in contrast

to the original expectations, neither situational CSR skepticism nor consumer trust was found to mediate the relationship between the two remaining CSR communication tactics, CSR message frame and CSR fit, and consumer outcomes. Only when adopting the modified sample, situational CSR skepticism was found to mediate the relationship between CSR fit and consumer attitudes at a five percent significance level.

A detailed examination of the regression models composing the mediation analysis revealed that there was not only the lack of a direct effect of CSR message frame and CSR fit on consumer outcomes but also that these two CSR communication tactics did not significantly influence situational CSR skepticism. However, given that no effect of CSR message frame and CSR fit on consumer outcomes was discovered in the first place, the outcome that CSR message frame and CSR fit also did not impact situational CSR skepticism was not very surprising. Based on Becker-Olsen et al. (2006), Simmons and Becker-Olsen (2006), and Rifon et al. (2004) it was originally expected that high CSR fit relates to increased elaboration and use of persuasion knowledge. Furthermore, Campbell and Kirmani (2000) as well as Friestad and Wright (1994) argue that the use of persuasion knowledge is associated with situational CSR skepticism. However, since it seems like such an increase in elaboration and use of persuasion knowledge was not triggered through high CSR fit, situational CSR skepticism was also not stimulated. The same applies for expositive CSR message frames, which were also expected to increase elaborative systematic processing and suspicion (Alcañiz et al., 2010; Chaiken, 1980; Pérez et al., 2020). Nevertheless, the results revealed that all regression models that include situational CSR skepticism or consumer trust as determinants of consumer outcomes were significant. In each of these models, situational CSR skepticism was shown to have a significant and negative impact on consumer attitudes and eWOM. This observation raises the question which other factors influence situational CSR skepticism given that CSR message frame and CSR fit seem not to do so. Literature suggests that such a factor could be individuals' dispositional CSR skepticism (Forehand & Grier, 2003; Ham & Kim, 2020). Forehand and Grier (2003) argue that dispositional skepticism might also impact a person's situational skepticism.

The final hypothesis set contemplated an interaction effect between CSR fit and CSR motive (H6a) as well as CSR fit and CSR message frame (H6b). Initially, it was expected that in a low-fit scenario, firm-serving CSR motives and expositive CSR message frames lead to more positive consumer attitudes and eWOM than public-serving CSR motives or narrative CSR message frames. In high-fit scenarios, such an effect was not expected to hold. However, no evidence was found for each of the interaction effects. However, this is not

particularly surprising considering that no effect of CSR fit on consumer outcomes was discovered in this study in the first place. Hence, the base for the interaction effect which was originally postulated on the argument that high CSR fit results in the elaboration and the use of persuasion knowledge which is associated with skepticism (Becker-Olsen et al., 2006; Campbell & Kirmani, 2000; Friestad & Wright, 1994; Rifon et al., 2006; Simmons & Becker-Olsen, 2006), seemed to not apply. Consequentially, the proposed difference in the processing of expressed CSR motives and CSR message frames also did not take place.

5.2. Managerial implications

The findings of this study confirmed that the effectiveness of CSR activities partly depends on the CSR communication tactics a corporation deploys. Some communication tactics can even have an impact on the level of situational CSR skepticism and trust a consumer develops after being exposed to a message, thereby making the communications department a key agent for the success of the company and the CSR activity in question.

While managers can choose from a variety of CSR communication tactics, not all of them influence consumers in equal measures. In the realm of this study, it was shown that for improving the effectiveness of corporate-NGO partnerships, stated CSR motives should be the primary focus of communication managers. The results of this study make a strong case for expressing public-serving CSR motives and refraining from firm-serving CSR motives when communicating about a corporate-NGO partnership. When reading about a company's public-serving CSR motives, consumers respond with more positive attitudes and higher levels of potential eWOM behavior such as liking the company on Facebook. It was also shown that situational CSR skepticism and consumer trust mediate this relationship – expressed public-serving CSR motives decreased situational CSR skepticism and increased consumer trust which then impacted consumer outcomes. Communication managers should use any opportunity to decrease situational CSR skepticism. This is particularly important since Forehand and Grier (2003) suggest that situational and dispositional skepticism might be associated and because Connors et al. (2017) argue that dispositional skepticism towards CSR is generally increasing.

Conversely, this study also revealed that the degree of fit between corporations and NGOs seems to be of secondary importance for the appraisal of the partnership. As argued by Kim et al. (2012), consumers might be aware that high business fit partnerships are not always feasible in reality. Hence, corporations can allow themselves more freedom and focus on other indicators when making the partner choice. Additionally, the results suggested that

neither the use of an expositive message frame nor the utilization of a narrative storytelling approach seems to impact consumer attitudes and eWOM. Therefore, communication managers can, in this format, work rather freely and creatively when creating a message about a company's CSR partnerships.

6. Conclusion

6.1. Summary

The relationship between corporations and NGOs is no longer solely characterized by NGOs taking on the role as critics of corporations, but also by an increasing willingness of NGOs to function as partners (Arenas et al., 2009). Hence, the number of partnerships between corporations and NGOs is constantly increasing (Austin & Seitanidi, 2012; Poret, 2019; Seitanidi & Crane, 2009; Yaziji & Doh, 2009). However, the success of CSR activities such as corporate-NGO partnerships depends on effective communication to stakeholders (Du et al., 2010; Shumate & O'Connor, 2010). In line with this idea, a large number of studies provide empirical evidence which CSR communication tactics positively impact the effectiveness of CSR (see for example Bae, 2018; de Vries et al., 2015; Forehand & Grier, 2003; Kim, 2014; Kim, 2019; Kim & Ferguson, 2018; Maktoufi et al., 2020). Given the increasing importance of corporate-NGO partnerships and the rising difficulty for companies to generate positive returns from their CSR engagement (Du et al., 2010), this research investigated which CSR communication tactics lead to better consumer attitudes and eWOM. Using a quasi-experimental factorial research design, the following research question was examined: *To what extend do CSR motives (firm-serving vs. public-serving), CSR message frame (expositive vs. narrative), and CSR fit (high vs. low) affect consumer attitudes and eWOM when communicating corporate-NGO partnerships? How do skepticism and consumer trust mediate the proposed relationships?*

The results indicate that CSR communication can affect consumer outcomes when communicating about corporate-NGO partnerships. However, this effect depends on the deployed CSR communication tactic. Only expressed CSR motives significantly affect consumer outcomes, with public-serving CSR motives resulting in more positive consumer attitudes and eWOM compared to firm-serving CSR motives. This relationship is mediated by situational CSR skepticism and consumer trust. Accordingly, the idea is supported that the underlying information processing of this CSR communication tactic is based on different levels of elaboration, with higher levels of elaboration triggering persuasion knowledge and thus situational skepticism. Conversely, CSR fit and CSR message frame did not affect consumer outcomes. Therefore, it can be assumed that cognitive elaboration is not triggered as expected. This is supported by the results which indicate that situational CSR skepticism and consumer trust do not function as mediators. As discussed above, dispositional CSR skepticism and the strong involvement of the NGO as a credible third party in this specific type of CSR activity could be possible reasons for the lack of impact of CSR fit and message

frame. Furthermore, no support for any interaction effect between the different CSR communication tactics was found in the results. The following sections focus on the study's limitations and opportunities for future research.

6.2. Limitations

Even though this study provides new insights about CSR communication tactics' effectiveness and underlying processes, the following limitations of this research have to be considered. Firstly, the generalizability of the findings is subjected to certain limitations since all organizations included in the experimental scenarios of this study were fictitious. While fictitious organizations allow controlling for any pre-existing perceptions participants might have about actual organizations, and thereby increase the study's internal validity (Kim & Ferguson, 2019), the experiment's external validity and hence generalizability is limited by focusing solely on fictitious organizations (Pérez et al., 2019).

Secondly, the study is also limited by the robustness of the collected data. Even though the data collection was conducted via Prolific, a well-established recruitment platform that specifically specialized in recruiting participants academic research (Palan & Schnitter, 2018), and despite all manipulation checks being highly significant and successful, a robustness check with a modified data set showed slightly deviating results compared to the original data set. With the modified data set, which excluded all participants who answered either all three or two out of three manipulation checks incorrectly, even more hypotheses were accepted, thereby providing more extensive evidence for the proposed conceptual framework of this study.

Lastly, it should also be considered that the average age of the participants was 27.88. Even though, individuals using social networking sites such as Facebook are generally than the public (Mellon & Prosser, 2017), the relatively young mean age should still be kept in mind for the external validity and hence generalizability of the research.

6.3. Directions for future research

The study's findings on the effectiveness of different CSR communication tactics and the deployed underlying concepts open up the opportunity for future research. Firstly, a natural progression of this study would be to also take the role of dispositional CSR skepticism into consideration. Dispositional CSR skepticism describes a person's stable tendency to be skeptical towards a company's CSR efforts (Forehand & Grier, 2003; Ham & Kim, 2020). Especially for the varying effectiveness of narrative and expositive message frames, taking

dispositional CSR skepticism into account can provide new valuable insights (Pérez et al., 2020). Furthermore, Ham and Kim (2020) as well as Forehand and Grier (2003) suggest examining the interaction of dispositional and situational (CSR) skepticism. Hence, to acquire a more detailed understanding of the role of skepticism, it is proposed that future studies could access the impact of dispositional CSR skepticism by adding it as a moderator in the theoretical framework. This future research path would be also particularly interesting since Connors et al. (2017) argue that consumers are generally becoming more skeptical of corporations' CSR activities.

Secondly, future research could also focus on a more detailed consideration of sociodemographic factors. For instance, interesting findings could be derived when examining different age groups. For instance, Chatzopoulou and Kiewiet (2020) discovered that Millennials are characterized by high levels of (dispositional) skepticism and have an idealistic perspective on corporations' ethical behavior. Since Ham and Kim (2020) suggest that the level of dispositional CSR skepticism also influences situational CSR skepticism, it would be interesting to explore the impact of age on the effectiveness of CSR communication tactics further. This could help to establish a greater degree of accuracy of the efficiency of different CSR communication tactics.

Another opportunity for future research could be to use real organizations instead of fictitious ones. As already mentioned in the limitation sections, even though the use of fictitious organizations allows to increase internal validity, the generalizability of the findings is limited (Pérez et al., 2019). However, the use of real organizations could make the scenarios more realistic, thereby making the findings more generalizable. Other possibilities to increase the external validity of the findings could be to investigate the use and outcome of different CSR communication tactics in the context of corporate-NGO partnerships via surveys or even with a slightly adapted angle via case studies and interviews.

Furthermore, the precise underlying mechanisms for information processing across the CSR communication tactics also remain open for further investigation. The expected increase in elaboration associated with expressed public-serving motives, the suggested heuristic and systematic information processing paths for CSR message frames, or the actual level of persuasion knowledge involved in processing the different CSR communication tactics would be interesting topics for future research. A more detailed focus on these underlying cognitive processes could enhance the understanding of the practical applicability of information processing theories in the context of CSR communication.

Since this study specifically focused on eWOM, it was decided to transmit the communication messages in form of Facebook posts. To broaden the applicability of the findings, it would be interesting to broaden the scope of the study and change the source of the CSR communication message. Particularly, an additional focus on the company's website would be interesting since corporate websites are a common tool companies use for CSR communication (Gomez & Chalmeta, 2011).

More broadly, future studies should shift the focus to the NGOs involved in the partnerships. Studies could focus on the role CSR communication plays for the success of a partnership from the perspective of an NGO as well as confirm and investigate which CSR communication tactics lead to more positive outcomes from an NGO perspective. Since the findings of expressed CSR motives allow the assumption that part of the NGO's credibility is transported in the CSR partnership, more research is needed to understand how the active involvement of an NGO in a corporations' CSR activity changes the perception of CSR activities. In this regard, a comparison between different CSR activities and how consumers respond to them could be interesting.

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Appendix A – Stimulus material

Scenario exposure

All scenarios consist of the company description from the company's Facebook page, and the respective company and newspaper facebook posts.

Scenario 1: high-fit, narrative, firm-serving (company and newspaper Facebook post)

Scenario 2: high-fit, expositive, firm-serving (company and newspaper Facebook post)

Scenario 3: high-fit, narrative, public-serving (company and newspaper Facebook post)
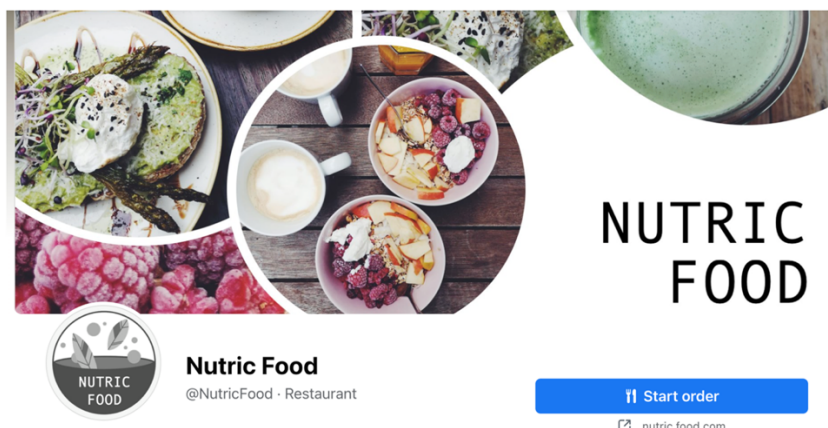
Scenario 4: high-fit, expositive, public-serving (company and newspaper Facebook post)

Scenario 5: low-fit, narrative, firm-serving (company and newspaper Facebook post)

Scenario 6: low-fit, expositive, firm-serving (company and newspaper Facebook post)

Scenario 7: low-fit, narrative, public-serving (company and newspaper Facebook post)

Scenario 8: low-fit, expositive, public serving (company and newspaper Facebook post)

Appendix A1. Company description.

Appendix A2. Company Facebook post – high CSR fit, narrative CSR message frame.

Nutric Food
6 m · 🌐

+++ ANNOUNCEMENT: Nutric Food partners up with StrongTogether, an NGO that focuses on healthy eating habits +++

The increase in unhealthy diets, especially among children and the youth, is a serious problem. The boom of pre-processed food led to nutrition that is high in sugar but low in nutritional value. Therefore, the food which is normally supposed to provide the body with energy and nourish it for daily challenges, makes children increasingly sick. The reasons why families increasingly use pre-processed food include: the claimed costs, the lack of time & the overwhelming task of cooking. Children, in particular, are exposed to this threat as the share of pre-processed food offered in school cafeterias is constantly rising. The consequences of the overconsumption of unhealthy food especially for children are drastic and include:
- Childhood obesity
- Lifelong diet-related disease such as diabetes

The numbers around this issue are more than alarming and provide a factual basis for the urgency around unhealthy nutrition. **Around 20% of children live in food-insecure households.** In other words, 1 in 5 children lives in a household that lacks consistent access to food in order to lead an active and healthy lifestyle. To make things worse, 1 in 5 children suffers from obesity, which can have an effect on them for the rest of their life.

As a response to this, the non-governmental organization **StrongTogether** was founded in 1992. The internationally recognized organization's key areas encompass the improvement of access to healthy & affordable food as well as the provision of nutritional education. To realize these ambitions, StrongTogether:
- Organizes nutrition education
- Improves the school food environment
- Creates awareness via healthy food marketing campaigns

The **partnership between Nutric Food and StrongTogether** will consist of regular sponsoring and the exchange of expertise so that both organizations can benefit from each other.

Stay tuned!

👍 Like   💬 Comment   ↪ Share

Comment as Nutric Food   ☺ 📷 GIF 🏷

Press Enter to post.

Appendix A3. Company Facebook post – high CSR fit, expositive CSR message frame.

Nutric Food
6 m · 🌐

+++Nutric Food is thrilled to announce its new partnership with the NGO StrongTogether which advocates against bullying+++

When Sarah thinks back to her childhood, she gets a bad feeling. Sarah grew up in a bullying environment where especially fellow students at her school teased her. As a result, the school which should normally be a place to study and prepare for life became a torment for Sarah. This issue was exacerbated by the fact that after a while Sarah started to isolate herself in her room after school. The constant exposure to bullies, also online, made Sarah develop depression and a sleeping disorder – she became the 2 out of 5 children who are bullied online. Sarah, now an adult, still struggles with these bullying experiences and fears that they will prevent her from being brave and standing up for herself for the rest of her life. **Unfortunately, the story of Sarah is not an isolated case but resembles a societal issue – 1 out of 5 kids are bullied at school.**

To fight this issue, in 1992 the non-governmental organization **StrongTogether** was founded. The internationally recognized organization focuses on reducing and preventing bullying and cyberbullying. It creates an impact through **organizing education sessions for children and teens, raising awareness through peer mentoring programs in schools and creating attention through public service announcements by noted celebrities.** It was during such an event when Sarah first came into contact with StrongTogether - and stayed. She is now a part of StrongTogether for five years already and works there as a project assistant. Sarah says: "It is incredibly rewarding to see how I can support children every day with my work."

We at Nutric Food are thrilled to announce that our **partnership with StrongTogether** will not only include regular sponsoring but also the exchange of expertise so that both organizations can benefit from each other.

Stay tuned!

👍 Like   💬 Comment   ➤ Share

Comment as Nutric Food   ☺ ◎ GIF 🏷
Press Enter to post.

Appendix A4. Company Facebook post – low CSR fit, narrative CSR message frame.

Nutric Food
6 m · 🌐

+++ ANNOUNCEMENT: Nutric Food partners up with StrongTogether, an NGO that focuses on advocating against bullying +++

The increasing level of bullying and cyberbullying among children and the youth is a serious problem. The school which should normally be a place to study and prepare for life is increasingly becoming a place of torment for many children. Oftentimes, children who are bullied react to this by also starting to isolate themselves at home. In the long-run, bullying inhibits the children: to become brave about who they are & to develop the self-consciousness to stand-up for themselves. Children in particular are exposed to this threat as bullying often takes places in schools. The consequences of getting bullied at school are drastic and can inter alia include the development
of a:
- Depression which can then worsen over time
- Sleeping disorder

The numbers around this issue are more than alarming and provide a factual basis for the urgency around bullying. **Around 20% of the children are bullied.** In other words, 1 in 5 children faces harassment in their daily life. To make things worse, 2 in 5 children are being bullied online which can also have a negative effect on them for the rest of their life.

As a response to this, the non-governmental organization **StrongTogether** was founded in 1992. The internationally recognized organization's key areas encompass the reduction and prevention of bullying & cyberbullying. To realize these ambitions, StrongTogether:
- Organizes education sessions for children and teens
- Raises awareness through peer mentoring programs in schools
- Creates attention through public service announcements by noted celebrities

The **partnership between Nutric Food and StrongTogether** will consist of regular sponsoring and the exchange of expertise so that both organizations can benefit from each other.

Stay tuned!

👍 Like   💬 Comment   ↪ Share

Comment as Nutric Food   ☺ 📷 GIF 🏷
Press Enter to post.

Appendix A5. Company Facebook post – low CSR fit, expositive CSR message frame.

Appendix A6. Newspaper Facebook post – high CSR fit, firm-serving CSR motive.

Appendix A7. Newspaper Facebook post – high CSR fit, public-serving CSR motive.

Appendix A8. Newspaper Facebook post – low CSR fit, firm-serving CSR motive.

Appendix A9. Newspaper Facebook post – low CSR fit, public-serving CSR motive.

Appendix B – Experimental flow

Thank you very much for your participation in this research.

As part of my Master Thesis in Business & Media at Erasmus University Rotterdam, Department of Media and Communication (ESHCC), I am conducting a research on the communication of partnerships between companies and (non-governmental organisations) NGOs.

You will be shown Facebook posts written about a company's partnership with an NGO. After that, a few questions regarding your opinions about the partnership will be asked.

The survey will take approximately 9 minutes to complete. Please read all instructions carefully. There are neither right nor wrong answers.

Be aware that your participation is completely voluntary, and you are free to discontinue your participation at any time. The data retrieved will be treated anonymously and your personal information will be kept strictly confidential. The data will be solely used for the purpose of this research and will not be shared with other third parties. Your privacy will be protected to the maximum extent. No personally identifiable information will be reported in any research product.

If you have any questions regarding the survey, you can contact me via the following e-mail address: 535470js@eur.nl

Thank you for your participation.
Jasmin Schade

To proceed with the questionnaire, please click on the text box below. With this you indicate that you are at least 18 years of age; you have read and understand this consent form; and you voluntarily agree that you will participate in this research study.

○ I understand the above and agree to proceed with the survey.

Appendix B1. Introduction and consent form.

What is your unique Prolific ID?

Appendix B2. Text field to fill in Prolific ID.

How often do you normally use Facebook?

○ Several times a day

○ Once a day

○ Several times a month

○ Once a month

○ Several times a year

How much time do you normally spend on Facebook?

○ Less than 15 minutes

○ Approximately half an hour

○ Approximately an hour

○ One to three hours

○ More than three hours

Appendix B3. Measurement of Facebook usage (frequency and duration of usage).

Below you can see the corporate Facebook page of the restaurant chain Nutric Food. Please read it carefully and then continue with the survey.

Appendix B4. Introduction company description.

Below you can see the second Facebook post about the new partnership between Nutric Food and the NGO StrongTogether. This time it was written by the newspaper Today Corporate. Please also read it carefully since the successional question will be based on it and then continue with the survey.

Appendix B5. Introduction company Facebook post.

You will now be shown two Facebook posts about a new partnership between Nutric Food and the NGO StrongTogether.

Below you can see the first Facebook post which was written by Nutric Food. Please read it very carefully since the successional question will be based on it.

Appendix B6. Introduction newspaper Facebook post.

Please choose the answer that most reflects your attitudes towards Nutric Food.

Negative	○	○	○	○	○	○	○	Positive
Dislike	○	○	○	○	○	○	○	Like
Unfavourable	○	○	○	○	○	○	○	Favourable
Socially irresponsible	○	○	○	○	○	○	○	Socially responsible

How likely would you do these things?

	Extremely unlikely	Moderately unlikely	Slightly unlikely	Neither likely nor unlikely	Slightly likely	Moderately likely	Extremely likely
Expressing your opinion about Nutric Food online.	○	○	○	○	○	○	○
Sharing ideas for new products and experiences of Nutric Food online.	○	○	○	○	○	○	○
Participating in a discussion on the brand website of Nutric Food.	○	○	○	○	○	○	○
Liking Nutric Food on Facebook.	○	○	○	○	○	○	○
Sending or sharing online messages or promos of Nutric Food to others.	○	○	○	○	○	○	○
Writing an online review about Nutric Food.	○	○	○	○	○	○	○
Writing something or post a video about Nutric Food online.	○	○	○	○	○	○	○

Appendix B7. Measurement of dependent variables – consumer attitudes and eWOM.

Please choose the answer that most reflects your opinion on each of these statements.

It is doubtless/doubtful that Nutric Food is a socially responsible restaurant chain.

doubtless ○ ○ ○ ○ ○ ○ ○ doubtful

It is certain/uncertain that Nutric Food is concerned to improve the well-being of society.

certain ○ ○ ○ ○ ○ ○ ○ uncertain

It is sure/unsure that Nutric Food follows high ethical standards.

sure ○ ○ ○ ○ ○ ○ ○ unsure

It is unquestionable/questionable that Nutric Food acts in a socially responsible way.

unquestionable ○ ○ ○ ○ ○ ○ ○ questionable

Please choose the answer that most reflects your opinion on each of these statements.

	Strongly disagree	Disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Agree	Strongly agree
I trust that Nutric Food will keep its promises in terms of being socially responsible.	○	○	○	○	○	○	○
I trust that Nutric Food will keep its promises related to its NGO partnership.	○	○	○	○	○	○	○
I trust that Nutric Food will do what it says it will do for its NGO partnership.	○	○	○	○	○	○	○
Nutric Food's commitment towards the NGO partnership is trustworthy.	○	○	○	○	○	○	○

Appendix B8. Measurement of mediator variables – situational CSR skepticism and consumer trust.

How would you describe Nutri Food's motive for partnering up with the NGO?

○ Firm-serving - Nutric Food's decision to partner up with the NGO is driven by the needs of the company itself.

○ Public-serving - Nutric Food's decision to partner up with the NGO is driven by its aspiration to support individuals outside the company.

How would you describe the writing style of Nutric Food's Facebook post about its NGO partnership?

○ Narrative - the information was embedded in a story.

○ Expositive - the information was presented in a rational and descriptive manner.

How would you evaluate the business fit between the restaurant chain Nutric Food and its partner NGO?

○ Low fit - the business domain of Nutric Food does not match with the business domain of the NGO.

○ High fit - the business domain of Nutric Food matches with the business domain of the NGO.

Appendix B9. Manipulation checks.

Almost done! What is your gender?

- ○ Male
- ○ Female
- ○ Non-binary / third gender
- ○ Prefer not to say

What is your age?

[   ]

Where are you from?

[⌄]

What is the highest level of education that you have obtained?

- ○ Less than high school
- ○ High school graduate
- ○ Trade/technical/vocational training
- ○ Bachelor's degree or equivalent
- ○ Master's degree or equivalent
- ○ Doctoral degree

What is your current employment status?

- ○ Full-time employed
- ○ Part-time employed
- ○ Unemployed
- ○ Self-employed
- ○ Retired
- ○ Student

Appendix B10. Measurement of demographic indicators.

Thanks a lot for participating in this survey. Your answers will be treated confidentially. If you have any questions regarding the survey or the research, feel free to contact me via 535470js@eur.nl

Disclaimer: The Facebook posts and associated companies and organizations presented in this study are fictional and were created only for the purpose of this research.

Appendix B11. Deception and disclaimer.

Appendix C – Distribution of country of origin

Appendix C1. Participant distribution of countries of origin ($N = 383$)

Country	Frequency	% of total sample
United Kingdom of Great Britain and Northern Ireland	80	20.9
Poland	73	19.1
Portugal	59	15.4
Italy	25	6.5
Mexico	23	6.0
United States of America	22	5.7
Canada	16	4.2
Greece	16	4.2
Chile	11	2.9
Spain	8	2.1
Hungary	7	1.8
France	5	1.3
Belgium	3	0.8
Estonia	3	0.8
Ireland	3	0.8
New Zealand	3	0.8
Slovenia	3	0.8
Germany	2	0.5
South Africa	2	0.5
Argentina	1	0.3
Australia	1	0.3
Brazil	1	0.3
Bulgaria	1	0.3
China	1	0.3
Colombia	1	0.3
Czech Republic	1	0.3
Finland	1	0.3
Hong Kong (S.A.R.)	1	0.3
Iran	1	0.3
Israel	1	0.3
Japan	1	0.3
Latvia	1	0.3
Luxembourg	1	0.3
Nigeria	1	0.3
Republic of Moldova	1	0.3
Somalia	1	0.3
Sweden	1	0.3
Turkey	1	0.3

Appendix D – Results of robustness check with modified sample

The following section presents the results of the hypotheses which could be additionally accepted at the five percent significance level in the robustness check. The robustness check was based on a modified sample in which participants who answered all three manipulation checks, or two out of three manipulation checks incorrectly, were excluded.

Hypothesis 3a, which contemplated that high CSR fit leads to higher levels of consumer attitudes, was tested with an independent samples t-test. For consumer attitudes, an insignificant Levene's test $F(1, 296) = .48$, $p = .487$ indicated that equal variance could be assumed. The t-test revealed a significant difference with regard to consumer attitudes between high CSR fit ($M = 5.96$, $SD = 1.00$) and low CSR fit ($M = 5.72$, $SD = .98$), $t(296) = 2.05$, $p = .042$. The mean score for attitudes was significantly higher for high CSR fit compared to low CSR fit, with a mean difference of $M_{difference} = .23$, $95\%CI$ [.01, .46], however, with a very small effect size of $\eta^2 = .01$. Even though the actual difference between the means was very small, it was still statistically significant. Therefore, **H3a was accepted** for the robustness check.

In addition, the results with the modified sample confirmed H4c (consumer attitudes). Using the modified sample, the OLS regression Model 1 with CSR fit as the independent and skepticism as the dependent variable was significant, $F(1, 296) = 5.75$, $p = .017$, $R^2 = .02$. The regression model showed that CSR fit was predicting skepticism. However, this predictive power was very small since only 2 percent of the variance of skepticism was explained by the model. CSR fit had a significant effect on skepticism, $b = .34$, $t = 2.40$, $p = .017$, $95\%CI$ [.06, .62] with low CSR fit on average increasing skepticism by .34 compared to high CSR fit. Regression Model 2 which tested the effect of CSR fit on consumer attitudes was also found to be significant, $F(1, 296) = 4.18$, $p = .042$, $R^2 = .01$. However, the predictive power of the model was rather limited, with only 1 percent of the variance in consumer attitudes being explained by the model. CSR fit had an significant effect on attitudes, $b = -.23$, $t = -2.04$, $p = .042$, $95\%CI$ [-.46, -.01]. Low CSR fit decreased consumer attitudes on average by .23 compared to high CSR fit. Furthermore, Model 3 with CSR fit, and skepticism as independent variables was found to be significant as well, $F(2, 295) = 172.10$, $p < .001$, $R^2 = .54$. The model had a good predictive power as it explained 50 percent of the variance in consumer attitudes. When controlling for CSR fit, skepticism had a significant effect on consumer attitudes, $b = -.59$, $t = -18.31$, $p < .001$, $95\%CI$ [-.65, -.52]. For each one-point increase in skepticism, consumer attitudes decreased by .59. Furthermore,

when controlling for skepticism, CSR fit had no significant effect on consumer attitudes anymore, $b = -.03$, $t = -.43$, $p = .669$, 95%*CI* [-.19, .12]. Hence, the indirect effect of CSR fit on consumer attitudes via skepticism was found to be statistically significant, *Mediation effect$_{skepticism}$* = -.20, 95%*CI* [-.37, -.04], showing that skepticism mediated the relationship between CSR motive and consumer attitudes. Hence, **H4c (consumer attitudes) was accepted** in the robustness check.

Appendix E – OLS regression analyses underlying the mediation of skepticism

Appendix E1.
Regression results for mediation analysis (CSR motive, skepticism, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.52**	.10	6.1**	.07	7.44**	.09
CSR motive	.32*	.13	-.41**	.10	-.24**	.07
Skepticism					-.53**	.03
F	6.49*		17.64**		191.80**	
R-squared	.02		.04		.50	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR motive); Y – Dependent variable (consumer attitudes);
M – Mediator (skepticism)

Appendix E2.
Regression results for mediation analysis (CSR motive, skepticism, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.52**	.09	4.00**	.11	5.00**	.18
CSR motive	.32*	.13	-.40*	.16	-.27	.15
Skepticism					-.38**	.06
F	6.49*		6.53*		24.34**	
R-squared	.02		.02		.11	

Note. N = 383.
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR motive); Y – Dependent variable (eWOM); M – Mediator (skepticism)

Appendix E3.

Regression results for mediation analysis (CSR message frame, skepticism, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.66**	.09	5.93**	.07	7.38**	.09
CSR message frame	.04	.13	-.07	.10	-.05	.07
Skepticism					-.54**	.03
F	.08		.53		181.42**	
R-squared	.00		.00		.49	

Note. $N = 383$

Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).

Note. X – Independent variable (CSR message frame); Y – Dependent variable (consumer attitudes); M – Mediator (skepticism)

Appendix E4.

Regression results for mediation analysis (CSR message frame, skepticism, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.66**	.09	3.76**	.11	4.82**	.19
CSR message frame	.04	.13	-.10	.15	-.11	.15
Skepticism					-.40**	.06
F	.08		.38		22.78**	
R-squared	.00		.00		.11	

Note. $N = 383$

Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).

Note. X – Independent variable (CSR message frame); Y – Dependent variable (eWOM); M – Mediator (skepticism)

Appendix E5.

Regression results for mediation analysis (CSR fit, skepticism, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.59**	.09	5.94**	.07	7.35**	.09
CSR fit	.19	.13	-.09	.10	.02	.07
Skepticism					-.54**	.03
F	2.21		.77		180.94**	
R-squared	.01		.00		.49	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR fit); Y – Dependent variable (consumer attitudes); M – Mediator (skepticism)

Appendix E6.

Regression results for mediation analysis (CSR fit, skepticism, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	2.59**	.09	3.86**	.11	4.88**	.19
CSR fit	.19	.13	-.09	.16	-.02	.15
Skepticism					-.39**	.06
F	2.21		.35		22.48**	
R-squared	.01		.00		.11	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR fit); Y – Dependent variable (eWOM); M – Mediator (skepticism)

Appendix F – OLS regression analyses underlying the mediation of consumer trust

Appendix F1.
Regression results for mediation analysis (CSR motive, consumer trust, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*b*	*SE*	*b*	*SE*
Constant	5.51**	.06	6.10**	.07	2.11**	.25
CSR motive	-.21*	.09	-.41**	.10	-.26**	.08
Consumer trust					.73**	.05
F	5.91*		17.64**		151.17**	
R-squared	.02		.04		.44	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR motive); Y – Dependent variable (consumer attitudes);
M – Mediator (consumer trust)

Appendix F2.
Regression results for mediation analysis (CSR motive, consumer trust, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	*SE*	*B*	*SE*	*b*	*SE*
Constant	5.51**	.06	4.00**	.11	-.43	.46
CSR motive	-.21*	.09	-.40*	.16	-.23	.14
Consumer trust					.81**	.08
F	5.91*		6.53*		52.96**	
R-squared	.02		.02		.22	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR motive); Y – Dependent variable (eWOM); M –
Mediator (consumer trust)

Appendix F3.

Regression results for mediation analysis (CSR message frame, consumer trust, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	SE	b	SE	b	SE
Constant	5.39**	.06	5.93**	.07	1.92**	.24
CSR message frame	.03	.09	-.07	.10	-.10	.08
Consumer trust					.74**	.04
F	.13		.53		142.43**	
R-squared	.00		.00		.43	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR message frame); Y – Dependent variable (consumer attitudes); M – Mediator (consumer trust)

Appendix F4.

Regression results for mediation analysis (CSR message frame, consumer trust, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	SE	b	SE	b	SE
Constant	5.39**	.06	3.76**	.11	-.66	.45
CSR message frame	.03	.09	.10	.16	.07	.14
Consumer trust					.82**	.08
F	.13		.38		51.46**	
R-squared	.00		.00		.21	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR message frame); Y – Dependent variable (eWOM); M – Mediator (consumer trust)

Appendix F5.

Regression results for mediation analysis (CSR fit, consumer trust, consumer attitudes)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	SE	b	SE	b	SE
Constant	5.43**	.06	5.94**	.07	1.91**	.25
CSR fit	-.06	.09	-.08	.10	-.05	.08
Consumer trust					.74**	.04
F	.42		.77		141.34**	
R-squared	.00		.00		.43	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR fit); Y – Dependent variable (consumer attitudes); M – Mediator (consumer trust)

Appendix F6.

Regression results for mediation analysis (CSR fit, consumer trust, eWOM)

	Model 1 X to M		Model 2 X to Y		Model 3 X & M to Y	
	b	SE	b	SE	b	SE
Constant	5.43**	.06	3.86**	.11	-.60	.45
CSR fit	-.06	.09	-.09	.16	-.05	.14
Consumer trust					.82**	.08
F	.42		.35		51.37**	
R-squared	.00		.00		.21	

Note. N = 383
Note. ** Significant at the .01 level (2-tailed), * Significant at the .05 level (2-tailed).
Note. X – Independent variable (CSR fit); Y – Dependent variable (eWOM); M – Mediator (consumer trust)