**Doing good together: Do cross-sector CSR engagements in the oil industry pay off?**
The effect of CSR fit and type of connection on the image of controversial companies and NGOs

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Master's Thesis
*June 2022*

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**ABSTRACT**

*The importance of environmental sustainability keeps rising, and stakeholders increasingly criticize controversial companies – such as oil companies - for their detrimental actions. So, to counteract their bad reputation, oil companies engage in CSR initiatives. However, those CSR actions can also backfire due to stakeholders being skeptical and often doubting the sincerity of the companies' motives. To avoid this, companies can connect with NGOs and engage in cross-sector partnerships to implement CSR initiatives. While they can profit from the NGO's expertise, trustworthiness, and good reputation, such cross-sector engagements grant NGOs much-needed funding as well as to exert more influence on companies through long-term partnerships. However, especially in controversial industries, positive outcomes of such CSR actions are not always a given for either of the partners. While oil companies battle with the usual stakeholder skepticism, NGOs risk being accused of hypocrisy and suffering from decreased legitimacy if they for instance were to take a donation from a company they should be a watchdog for. However, literature shows that the CSR fit influences perceptions and outcomes of CSR and should therefore not remain unconsidered, especially because the findings on whether a high or low fit is more profitable for controversial companies are still contradictory. Additionally, literature on cross-sector partnerships differs between different types of cross-sector connections. While short, monetary donations to an NGO might be more feasible, long-term partnerships are expected to have more positive effects on the reputation.*
*Hence, this study aimed to answer the following research question: "To what extent do the CSR fit and the type of connection between a controversial company and NGO influence the image of both parties after a collaborative CSR initiative?". Additionally, the study intended to shed more light on the mediating role of trust in the company or NGO on how participants evaluate the image of both organizations. Therefore, an online experiment with four experimental conditions and three control groups (N = 210) was conducted. Surprisingly, the findings showed no significant outcomes. The cross-sector CSR engagements did not positively or negatively influence the image of either the oil company or the NGO. Additionally, no significant effects of the CSR fit or the different types of cross-sector connections, as well as the mediating role of trust on how the participants evaluated the organizations were found. However, this research offers potential limitations and explanations for the results. It furthermore suggests possibilities for future research to better understand cross-sector CSR engagements for both parties and additionally tackle the controversy that is still inherent in CSR research in controversial industries.*

KEYWORDS: *CSR communication, controversial industries, cross-sector partnerships, CSR fit, trust*

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# 1. Introduction

Throughout the last decades, the role of businesses in our society has changed (Nguyen et al., 2018). Nowadays, businesses are expected to contribute not only to inherent factors such as economic growth or employment but also act responsibly towards all their stakeholders (Abd Rahim et al., 2011) which includes encouraging and supporting non-economic improvements on a bigger societal scale (Nguyen et al., 2018). The main challenges of the twenty-first century, such as battling environmental damage or social injustices, have seized to be solely left in the hands of governments.

However, businesses do not act environmentally and socially responsible solely on the incentive of being a good corporate citizen and helping others (Dyllick & Muff, 2016). The rise in sustainable behavior by corporations goes hand in hand with increasing environmental awareness throughout society (Flammer, 2013). Stakeholders these days are more critical of companies' environmental footprint and pressure them to be more responsible (Miller & Guthrie, 2007). Organizations augment their responsible business practices by engaging in corporate social responsibility (CSR), which has become an inevitable topic for businesses over the past decades (Khan et al., 2012).

Organizations have realized that adjusting to stakeholder demands and investing in sustainable initiatives can improve their corporate legitimacy and corporate reputation (Farache & Perks, 2010) and consequently increase profit (Sen et al., 2006). However, if stakeholders on the other hand suspect a firm to behave irresponsibly or to pretend to be sustainable while engaging in greenwashing, this leads to stakeholder backlash and detrimental reputational outcomes (Aqueveque et al., 2018; Jo & Na, 2012). Hence, sincerely engaging in CSR is profitable, if done transparently and truthfully (Sen et al., 2006).

Not all firms have the same starting point when it comes to engaging in CSR and how this will be perceived by stakeholders. Controversial industries find themselves in a dilemma. As their business practices are detrimental to humans or the environment, they are especially pressured to be more sustainable and face augmented criticism for their actions (Chandler, 2020; Du & Vieira, 2012; Kiron et al., 2012). However, when they do try to adhere to stakeholders' demands to be more responsible by engaging in CSR, their philanthropic actions are often faced with skepticism (Jo & Na, 2012; Yoon et al., 2006). Using an example related to the current study, consumers have a hard time trusting an oil company's engagement in environmentally beneficial and sustainable actions, while the core business of the company is still detrimental to the environment (Yoon et al., 2006). To counteract this

lack of trust, companies in controversial industries sometimes resort to partnerships with NGOs when implementing their CSR actions (Kotler & Lee, 2005). This trend of cross-sector partnerships has been increasing for decades, as both parties can profit from this engagement. Companies hope to benefit from NGOs' expertise when it comes to implementing sustainable initiatives but mostly wish for NGOs' general trustworthiness and good reputation to rub off onto their own. Especially in controversial companies, cross-sector engagements were found to inhibit skepticism regarding CSR actions (Arenas et al., 2009). However, scholars claimed that the reputational outcomes of such a cross-sector involvement for the company depend on the type of engagement. If companies merely donate money to sustainable projects of an NGO this can be perceived negatively and seen as a PR stunt, so a hoped-for quick fix for the company's bad reputation (Frynas, 2005; Porter & Kramer, 2019). Long-term partnerships focusing on developmental initiatives however were found to be perceived positively and sincere (Du et al., 2010; Song & Wen, 2020). Hence, it is important to study if different cross-sector connections between a controversial company and NGO – so a simple monetary donation or a long-term partnership - lead to different reputational outcomes and image evaluations for the corporation.

However, studies that examined cross-sector partnerships for CSR mostly focus on the corporate perspective and fail to include what benefits, but also risks might be involved for NGOs. NGOs have a very different starting position. Although NGOs have a watchdog role and can boycott and call out businesses for irresponsible actions - thereby often decreasing a company's reputation (van Huijstee & Glasbergen, 2010) - an NGO's power too is tied to its financial resources. Hence, NGOs need funding to pursue their societal and environmental goals, which is increasingly limited (Jamali & Keshishian, 2009). To counteract this, they engage in cross-sector partnerships to augment their financial capital and survive. If the engagement is a long-term partnership, NGOs can also exert more influence on companies to become more responsible corporate citizens and thereby follow their mission (Baur & Schmitz, 2012; den Hond & De Bakker, 2007). However, as mentioned, cross-sector CSR connections can also solely revolve around a short-term monetary donation (Austin & Seitanidi, 2012). Although NGOs do depend on this financial support, when taking money from a firm they should usually be a watchdog for, they risk being accused of hypocritical behavior and selling out their independent nature (Baur & Palazzo, 2011). Hence, it is undeniably important for studies to also assess if cross-sector CSR engagements result in more benefits or risks for NGOs and how their organizational image is consequently affected.

However, when it comes to engaging in and communicating CSR, many factors can influence the outcomes. One of the main factors that scholars have thoroughly discussed is the CSR fit, so the extent to which the type of CSR action matches the core business of the company. However, especially in controversial industries, scholars are still in disagreement about whether a low or high fit leads to better reputational outcomes (Song & Wen, 2020). If an oil company engages in environmental CSR initiatives that help the climate this is a high fit. While engaging in high-fit CSR activities could be seen as the company sincerely trying to limit its own harm (Aqueveque et al., 2018; Du et al., 2011), some scholars claim that a high fit would increase stakeholder skepticism and backlash, as it reminds them of the company's detrimental core business (White & Willness, 2009; Yoon et al., 2006). Even a low fit, such as an oil company supporting humanitarian initiatives, can be interpreted manifold. It could either be seen as truly altruistic (Zhou & Ki, 2018) but also trigger doubts about the sincerity of a company's actions due to the fit not making sense naturally (Du et al., 2010).

Due to the power of the CSR fit in influencing CSR outcomes, this factor should too be considered when companies engage in cross-sector partnerships. Businesses need to know whether a high fit engagement with an NGO – so an oil company connecting with an environmental NGO – or a low fit engagement – so an oil company connecting with a humanitarian NGO to focus on social issues – leads to different reputational outcomes and levels of trust. Additionally, it is interesting to assess if the possible influence of the CSR fit differs between the CSR action being a monetary donation or a long-term partnership. Furthermore, also for the NGO, the CSR fit can be influential. An environmental NGO taking a donation or engaging in a long-term partnership with an oil company that they would usually be a watchdog for cannot be assumed to result in the same effects on its image as if a humanitarian NGO would engage with an oil company, as those two organizations share no common objectives automatically.

Therefore, the following research question will be investigated:

*To what extent do the CSR fit and the type of connection between a controversial company and NGO influence the image of both parties after a collaborative CSR initiative? To what extent does trust in the company or NGO mediate these relationships?*

## 1.1 Scientific and societal relevance

As mentioned, the topics of CSR and cross-sector partnerships have been constantly rising in importance. However, the literature on cross-sector partnerships tends to be limited regarding controversial industries specifically, where those engagements can be especially profitable. This is due to the possibility of stakeholders being less skeptical of the sincerity of a controversial company's well-doings due to the connection to a trustworthy NGO (Du & Vieira, 2012; Kotler & Lee, 2005). However, only limited research assesses if a simple monetary donation might differ in the outcomes for a controversial company compared to a long-term engagement (Du et al., 2010; Frynas, 2005; Song & Wen, 2020). This however is crucial to know, as companies often adjust their actions to what is most profitable for their business. While long-term partnerships are more worthwhile and advantageous for society, those developmental initiatives are also very resource-intensive.

If companies notice that their reputational outcomes do not substantially differ between engaging in long-term partnerships and donating money to an NGO, they might stick to the easy route. However, if simple donations were to lead to negative consequences due to the assumption of a PR stunt (Du & Vieira, 2012; Porter & Kramer, 2019), companies might prefer investing their resources in more long-term initiatives to avoid backfire effects. Hence, this study can help companies understand how to manage their resources and reputation through cross-sector CSR engagements. Understanding how to implement effective CSR initiatives and maximize profitable outcomes will ultimately increase CSR actions and lead to a more sustainable future.

However, scientific literature has so far failed to examine the benefits and risks of cross-sector engagements from the NGO perspective. As this view is equally important, the current study additionally aims to emphasize the outcomes for the NGOs to further close the gap in research. Their inherent dilemma of needing funding - often from corporations – while also being supposed to operate as neutral watchdogs (Baur & Palazzo, 2011) makes it especially necessary for NGOs to understand if engaging with controversial companies poses a risk that might lead to a loss of their legitimacy and trustworthiness, which are two of their core assets. This study's results will help NGOs in further evaluating and optimizing their resource investments and communication strategies.

Additionally, the CSR fit remains a topic where scholars come to contradicting results (Aqueveque et al., 2018; Song & Wen, 2020; White & Willness, 2009), which makes it crucial to further investigate this phenomenon. Especially concerning cross-sector

engagements, the CSR fit has not been sufficiently considered yet. However, it is of utmost importance for the practical implementation of such partnerships to know which partner company or NGO, as well as specific CSR initiative, leads to the most beneficial outcomes. Additionally, assessing if the influence of fit differs between the engagement being a financial donation only or a long-term partnership helps to make smart managerial decisions in the planning of such. Thereby, the current research adds to the very limited research about the impact of CSR fit on outcomes of cross-sector engagements for both parties and aims to fill this scientific gap.

To summarize, this study is scientifically relevant as it focuses on NGO partnerships in controversial industries specifically. It contributes to the understanding of the effectiveness of different forms of engagement, those being a monetary donation or long-term partnership with either a high or low CSR fit. The study not only assesses how the image of the company, but also the NGO is affected, which should be equally important. By understanding the interplay in such engagements, managers of both corporations and NGOs can better understand which cross-sector engagements to follow. Finally, this leads to resources in CSR being invested smarter and consequently a more sustainable future for the planet and people.

# 2  Theoretical Framework

## 2.1 Corporate Social Responsibility (CSR)

### 2.1.1 Conceptualizing corporate social responsibility

Despite the importance and popularity of corporate social responsibility (CSR) increasing over the last decades, it is still hard to find a unified definition. Generally, the term refers to an organization or business establishing its "corporate culture" based on social consciousness (Rupp et al., 2006) due to increasing pressure from society (Miller & Guthrie, 2007).  This means that on top of obeying the law, companies then focus on their moral obligations and social responsibilities, too (Scherer & Palazzo, 2011). Van Marrewijk (2003) stated that - acknowledging the impact of changing contexts and considering different practicalities - the idea of a "one solution fits all – definition for CS(R) should be abandoned" (p. 95).  Still, a widely shared definition of CSR (Dahlsrud, 2008) is the one by the Commission of the European Communities (2001) that defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their stakeholders on a voluntary basis" (p.6).

CSR can be seen from a corporate or stakeholder perspective (Kakabadse et al., 2005). From a business perspective, the CSR engagement is based on corporate values and ideas to increase profit and protect corporate survival (Lai et al., 2010).  Thereby the Triple Bottom Line Theory by Kaptein and Wempe (2002) is often pointed to when conceptualizing CSR (Pan et al., 2021; Żak, 2015).  The theory states that a company's social responsibilities cover three bottom lines, that being profit, planet, and people. A company's actions must be economically justified, ecologically harmless, and socially expected (van Marrewijk, 2003). Those three concepts also recur in the five dimensions that Dahlsrud (2008) extracted from 37 CSR definitions, those being economic, social, and environmental aspects, as well as voluntarism and stakeholder perspectives.

When CSR is defined from a stakeholder perspective, companies' actions mainly focus on the effects their business operations have on all stakeholders and their expectations. Stakeholder theory is often applied to understand the complexity of relationships that for-profit firms are built on (Chandler, 2020; Freeman & Dmytriyev, 2017; Ozdora-Aksak et al., 2016).

Chandler (2020) too, stresses the reciprocity between a company and its stakeholders regarding CSR, as it is also the stakeholders' responsibility to hold the firms accountable for their actions by exerting pressure, imposing sanctions for misdoings, or giving rewards for good corporate behavior. Thereby, the author defines a stakeholder as an "individual or organization that is affected by the firm (either voluntarily or involuntarily) and possesses the capacity and intent to affect the firm" (pp. 124-125) and that advocates for their interests. Based on a stakeholder's motivation to act and its potential operational impact, companies must identify their main stakeholders to prioritize their demands. Doing so through CSR can lead to potential benefits for the company while ignoring stakeholders' demands can cause reputational and therefore financial losses. A closer look will be taken in the next chapter.

### 2.1.2 CSR outcomes: Potential benefits and risks

Scholars have been studying the possible outcomes of CSR for decades. Looking at the since accumulated literature it can be synthesized that CSR generally is perceived positively by stakeholders if they perceive the initiatives as sincere (Sen et al., 2006). Hence, companies engage in CSR not only for altruistic reasons but also to increase their competitive advantage. A good reputation will lead to more profit, which can in turn again be invested in CSR.

Specific studies have shown that CSR leads to a better organizational image and greater employee satisfaction (Balakrishnan et al., 2011; Barakat et al., 2016; Kim & Scullion, 2013), or a generally enhanced corporate reputation with stakeholders such as investors (Minor & Morgan, 2011), suppliers (Zhang et al., 2014), and customers (Hsu, 2012). Additionally, there are positive effects on product evaluation and trust (Martínez & Del Bosque, 2013), customer identification with the company (Lichtenstein et al., 2004; Pérez et al., 2013), and customer satisfaction (He & Li, 2011; Luo & Bhattacharya, 2006; Martínez & Del Bosque, 2013). Positive CSR effects are generally tied to an increase in legitimacy and therefore reputation (Bachmann & Ingenhoff, 2016; Fombrun, 2005; Kim et al., 2014; Minor & Morgan, 2011). However, if a CSR initiative is perceived badly this can lead to a decrease in reputation and a poor company image. In the following chapter, corporate reputation and especially the concept of corporate image will be explained, as the current study examines how CSR influences the image of both companies and NGOs.

Reputation is conceptualized as "a perceptual representation of a company's past actions and future prospects that describes the firm's overall appeal to all of its key constituents when compared with other leading rivals" (Fombrun, 1996, p.72). Reputation is closely connected to profit, customer loyalty, stakeholder trust, and employee satisfaction (Chun, 2005). Graafland (2002) states that companies engage in CSR as through doing so they can get a license to operate from society by meeting the triple P bottom line. This means adhering to stakeholders' expectations regarding the company's impact on profit, planet, and people. The theory underlying this license to operate is the legitimacy theory (Fernando & Lawrence, 2014). It states that organizations aim to be perceived as operating within the norms and expectations of society and complying with a "social contract" between them and stakeholders (Deegan, 2018). This includes explicit legal requirements but also implicit expectations of the community (Deegan et al., 2000). If a company manages to do so, they are seen as legitimate, which translates to society allowing the organization to exist and operate. Nowadays, the number one strategy to maintain legitimacy is adopting CSR initiatives (Deegan, 2018).

However, reputation is often seen as a long-term process and a sentiment that is established and maintained over time (Coombs & Holladay, 2015). It is built through the relationship between the organization and stakeholders, meaning that accumulated positive interactions lead to favorable reputational outcomes while negative interactions cause an unfavorable reputation. Corporate image is more fluctuant and established a lot faster, mostly through smartly implemented communication programs (Gray & Balmer, 1998). Especially in marketing research, the two terms are often used interchangeably, which can lead to confusion (Chun, 2005; Markwick & Fill, 1997). *Image* is closely related to reputation and can be classified as the outsider's perception of a corporation, while reputation includes the aggregated perceptions of both internal and external stakeholders, therefore being a collective and multidimensional construct made up of many individual views (Chun, 2005; Fombrun et al., 2000). Thus, a widely used definition of image is that of Bromley (1993), who defines it as a summary of the impressions or perceptions held by external stakeholders. Corporate image does not relate to what the corporation, business, or organization believes, but what perceptions and assumptions customers have about the company based on their experiences and personal observations (Bernstein, 1986). It is made up of the interaction of the beliefs, feelings, and impressions stakeholders have about a company (Dowling, 1986) and is "the

result of how consumers perceive the firm" (Grönroos, 1984, p.39). However, in case of a crisis, both image and reputation are affected (Chun, 2005).

While reputation is grounded in experience and concerns an assessment and estimate of an organization's qualities and behavior built up over time (Chun, 2005), image refers to the public's most recent belief of or feeling toward an organization. Hence, an image can be formed without having any personal experience or connection to a corporation and is quicker to change, for example with advertising. Therefore, the current study will assess the image of the corporation and organization, as the participants will evaluate the oil company and the NGO without any previous knowledge or experience about them, but solely based on the information they will be presented during the study.

### 2.1.3 CSR in controversial industries

An industry or company is controversial if - based on societal norms – it is seen as sinful due to its addictive nature or generally undesirable consequences of use (Du & Vieira, 2012). Examples here are tobacco, alcohol, and gambling (Cai et al., 2012; Reast et al., 2013; Yoon et al., 2006). Additionally, the term *controversial industries* includes industries whose practices oppose stakeholders' interests by being socially or environmentally unethical and detrimental (Du & Vieira, 2012). Examples here are the weapons or nuclear industries, oil, cement, or biotech (Cai et al., 2012; Lindgreen et al., 2012).

Companies in controversial industries face diverse struggles regarding CSR as corporate reputation functions as an antecedent for how CSR initiatives will be perceived by stakeholders (Kim & Ferguson, 2019; Song et al., 2020). Environmentally damaging companies (e.g., oil companies) for instance are exposed to stakeholder criticism and have their actions labeled unethical (Du & Vieira, 2012), as the increasing threat of climate change fuels the demand for environmentally responsible firms (Chandler, 2020; Kiron et al., 2012).

CSR is centered around companies showing accountability for their actions (Chandler, 2020) and therefore especially important for companies whose actions negatively impact society and the environment (Cai et al., 2012). However, while stakeholders do pressure controversial companies to be more sustainable (Vollero et al., 2016), those companies still face more consumer skepticism when engaging in socially responsible and good-willed actions, as their core business remains detrimental to society (Jo & Na, 2012; Yoon et al., 2006). People often doubt the truthfulness of their CSR actions (Aqueveque et al., 2018) and question whether they are genuinely interested in improving their business practices or

primarily implementing CSR as a PR and marketing strategy. CSR actions then might backfire and possibly lead to a loss of a company's legitimacy and perceived truthfulness of CSR actions (Jo & Na, 2012). This is problematic, as the main reason for controversial companies to engage in CSR is indeed to be perceived as more legitimate (Campbell, 2007) and become more profitable by diminishing their negative perception and changing their bad reputations (Cai et al., 2012; Jo & Na, 2012).

A theory used to explain stakeholders' skepticism regarding controversial companies engaging in CSR is attribution theory, which originates in social psychology (Ozdora-Aksak et al., 2016). Attribution is the process of trying to identify the cause of others' behavior or actions as well as gaining knowledge of those peoples' character traits and dispositions (Kelley, 1973). If consumers see a controversial company engaging in CSR, skepticism arises as they match the company's detrimental core business to the apparently good CSR action and possibly assume profit-driven motives. However, other people might make positive attributions and think of the CSR actions as being beneficial for both company and stakeholders. Those varying perceptions also reflect reality, as some controversial companies display an inherent will to become better corporate citizens, while others use CSR merely as a cosmetic PR practice or engage in greenwashing by communicating over a non-existent or overestimated CSR effort (Lyon & Maxwell, 2011; Vollero et al., 2016). Additionally, as mentioned, even if the company sincerely tries to use CSR as a profitable opportunity to transparently inform stakeholders about their actions and increase trust (Aqueveque et al., 2018), positive outcomes are not a given due to stakeholder distrust.

Palazzo and Richter (2005) argued that companies in controversial sectors could not reach a "transformational" level with CSR, but an "instrumental" and "transactional" level. This means that while those companies are unable to increase society's general well-being, they can still adhere to legal and moral norms by acting in accordance with stakeholders' beliefs. Other scholars however found that CSR engagement in controversial industries can indeed have a positive impact on a firm's reputation (Jo & Na, 2012; Song et al., 2020; Vollero et al., 2019), enhance firm value (Cai et al., 2012), and work as a preventive measure by reducing firm risk, which could affect a firm's profitability (Jo & Na, 2012). Additionally, positive impacts on employees' organizational identification and commitment to the company are found in controversial companies generally (Jones, 2010; Kim et al., 2010) and the oil industry specifically (De Roeck & Delobbe, 2012).

However, whether CSR outcomes are positive or negative depends on many factors. The CSR fit for example can have a strong influence on stakeholder reactions (Aqueveque et al.,

2018; White & Willness, 2009; Yoon et al., 2006). This will be further elaborated on in chapter 2.3.1. Additionally, Oh et al. (2017) emphasized the influential role of advertising. While sinful firms can benefit from engaging in CSR itself, promoting those efforts might backfire and cause skepticism about true motives, especially if the CSR initiatives do not align with a company's past reputation. To minimize the stakeholder skepticism controversial companies face and maximize the positive outcomes of their CSR initiatives, those companies sometimes engage in cross-sector partnerships with NGOs (Frynas, 2005), as they hope to profit from the NGOs' good reputation and expertise in sustainable projects. The next chapter will explain this further.

## 2.2 Cross-sector partnerships between controversial companies and NGOs

In the hope to improve their reputation through CSR (Yoon et al., 2006), controversial companies sometimes connect with non-profit organizations by engaging in long-term partnerships or donating money (Du & Vieira, 2012). Especially because supporting pro-environmental causes can backfire for oil companies due to their environmentally damaging nature (Yoon et al., 2006), the companies hope that by connecting with an NGO for the implementation of CSR initiatives they can reduce stakeholder skepticism (Kotler & Lee, 2005). The companies hope to profit from the NGO's good reputation, credibility, trustworthiness, and expertise. As NGOs are seen as trustworthy, transparent, and believable organizations, the controversial companies hope for a beneficial halo effect on them when connecting with an NGO (Arenas et al., 2009; Nijhof et al., 2008). Consumers are expected to refrain from automatically assuming ulterior motives to be underlying a corporate-NGO partnership and CSR action, displaying less elaborative thoughts or causal reasoning. Indeed, most consumers do perceive partnerships between companies and NGOs as positive, sensible, and beneficial for society (Rohwer & Topić, 2019).

However, companies not only appreciate an NGOs good reputation, but also expertise. Oil companies themselves often lack practical expertise regarding the implementation of developmental projects (Frynas, 2005). NGOs have a deeper understanding of community needs, can better assess the importance or severity of particular social or environmental issues, and possess more skills when it comes to implementing CSR initiatives on the ground (Mahoney et al., 2009).

It is important to note, however, that companies have not always interacted this closely with NGOs. Traditionally, companies have been mostly focused on primary stakeholders,

which do not include NGOs, but shareholders, customers, employees, or suppliers for instance. Those entities are connected to the organization through "formal contractual relationships" (Thijssens et al., 2015, p. 874). As NGOs are secondary stakeholders, in the past it has been argued that NGOs are non-essential for a company's survival (Clarkson, 1995). However, in recent years this outlook has changed and viewing NGOs as secondary stakeholders seems outdated (Holzer, 2008) as they have continuously proven to have high power in influencing businesses to be more responsible corporate citizens (Knight & Greenberg, 2002; Spar & La Mure, 2003; van Huijstee & Glasbergen, 2010). NGOs act as watchdogs for companies. They detect and point out corporate malpractices or misleading communication claims regarding CSR, such as greenwashing (Baur & Palazzo, 2011; Sjöström, 2008) and pressure companies to adhere to certain forms of conduct (Doh & Guay, 2006). By doing so, NGOs have the power to influence public perception and negatively affect the reputation of a company (van Huijstee & Glasbergen, 2010).

However, NGOs, too, have realized that they can substantially profit from cross-sector partnerships with companies (Kotler & Lee, 2005; Mahoney et al., 2009). First, a partnership presents another meaningful way of acting out their influence (Baur & Schmitz, 2012; Wootliff & Deri, 2001) and motivating businesses to be more socially responsible, altruistic, and less profit-driven (den Hond & De Bakker, 2007). NGOs recognized that collaboratively working on an issue and a shared goal with a business can bring great value and drive each other's success (Austin, 2000; Dahan et al., 2010). Secondly, as NGOs do financially unprofitable work, they need funding to pursue their altruistic, societal goals (Viravaidya & Hayssen, 2001). Through a cross-sector partnership, the businesses can contribute financial but also human resources to the NGO and CSR initiative in question and – if useful for solving a societal problem - also their main business expertise (Yaziji & Doh, 2009). Furthermore, an NGO can also profit from a company's reputation if the NGO for instance is still relatively new and the company renowned.

However, cross-sector involvements also include risks for the NGO. If non-profits collaborate with or take donations from companies that they should usually be a watchdog for or boycott, they can suffer from negative reputational consequences (Baur & Palazzo, 2011; Baur & Schmitz, 2012). Connecting with a corporation can be seen as hypocritical and as compromising their neutral position, independence, and possibly legitimacy. NGOs might be accused of selling out their core identity.

To conclude, it is essential for both the NGO and the company to be aware that although they collaborate to reach shared social goals (Austin, 2000; Dahan et al., 2010), their core

motivations often still differ (Parker, 2003). While an NGO's core mission is helping others and promoting justice, a company's core interest is mostly of financial nature. Adams (2003) emphasizes the importance for both partners to agree on what outcomes they expect and what resources they are willing to invest. Both the NGO and business must recognize "the space where there is mutual need with different and perhaps even opposing goals" (Parker, 2003, p. 93), as an equal win for both parties might be idealistic (Tomlinson, 2005).

### 2.2.1 Cross-sector partnerships in controversial industries: Influence of the length of CSR engagement

Scholars argue that – while generally perceived positively (Rohwer & Topić, 2019) - stakeholders' reactions to cross-sector partnerships also depend on the kind of partnership and the length of the CSR engagement. Although many academic papers focus on long-term partnerships, the connection between an NGO and a company can also solely be based on a short monetary donation or sponsorship (Austin & Seitanidi, 2012; Baur & Palazzo, 2011; Frynas, 2005).

Generally, the length of CSR involvement of a company was found to impact the effectiveness of CSR communication in both routine business settings and times of corporate crisis (Du et al., 2010; Vanhamme & Grobben, 2009; Zhou & Ki, 2018). Du et al. (2010) recommend companies communicate their CSR commitment. This includes the amount and the consistency of the input as well as the durability of the association. Both the durability and consistency however can only be conveyed if the corporation has a long past of CSR engagements, or if the current engagement of a corporation is geared towards long-term investments. Sharing long-term investments builds trust and is perceived as a more genuine concern for society compared to short-term involvements (Du et al., 2010; Song & Wen, 2020). Long-term CSR involvements counteract concerned stakeholder reactions and build a positive corporate reputation. Communicating about short-term involvements on the other hand is likely to trigger skepticism about the company's underlying motivation, leading to increasingly negative perceptions of the business itself, its products, and doubts about the company's integrity.

When it comes to cross-sector partnerships in the oil industry specifically, Du and Vieira (2012) found that while most companies engaged in cross-sector partnerships, the length, degree, and type of commitment varied. When the nature of the partnership was developmental, the companies supported underprivileged demographic groups, entrepreneurs,

and business leaders or focused on distributing technologies. However, most companies simply donated big sums of money to support good causes as a short-term commitment. One reason the authors mention is that short-term commitments and large financial donations are more media-friendly. Still, this self-serving approach instead of a truly developmental one inhibits the credibility of CSR actions. The authors stress the need for oil companies to quit the mentality of "CSR as PR" and proactively engage in long-term partnerships by actively involving local communities and NGOs. This is far more valuable than solely financially related initiatives that could be seen as mere gifts to communities or NGOs from rich outsiders (Frynas, 2005; Porter & Kramer, 2019).

To summarize, engaging in a partnership with an NGO for implementing CSR initiatives can increase the image and reputation of a controversial company, as stakeholders are less skeptical due to the general trust in NGOs (Nijhof et al., 2008). A long-term partnership is generally perceived positively by stakeholders and seen as a sincere commitment of the company (Rohwer & Topić, 2019). It leads to more positive outcomes compared to a short-term monetary donation, which is often seen solely as a PR strategy (Du & Vieira, 2012; Vanhamme & Grobben, 2009). NGOs also profit from long-term engagements with companies, as they can collaboratively work towards a good cause. While also accepting a monetary donation from a company that the NGO should be a watchdog for is financially profitable for an NGO, this can lead to a negative NGO image and accusations of hypocrisy (Baur & Palazzo, 2011). The reason is that the NGO might be perceived as selling out its core identity and thereby decreasing its legitimacy. Hence, it might be better for NGOs to refrain from taking donations, which is difficult as they rely on funding to run their organization (Jamali & Keshishian, 2009; Nijhof et al., 2008). Still, although long-term CSR partnerships come with fewer risks for the NGO, as the focus does not lie primarily on the corporate funding but on collaboratively working on a CSR initiative, those cross-sector engagements are not risk-free either. Nijhof et al. (2008) emphasize this and explain that engaging in long-term partnerships with a corporation still comprises an indirect financial gain for the NGO and therefore too can diminish the NGO's legitimacy. Due to receiving money and other resources from the company, here too, the NGO is not fully independent anymore. The diminished independence and compromised autonomous decision-making of the NGO can again negatively affect its image.

Furthermore, when NGOs engage in cross-sector partnerships with controversial companies specifically, this poses an additional risk for an NGO's image. Many studies show that companies for instance engage in sponsorships or cross-sector partnerships with NGOs to

make use of the possibility of (brand) image transfer (Arenas et al., 2009; Gwinner & Eaton, 1999; Kotler & Lee, 2005; Smith, 2004). Although NGOs are not necessarily businesses, they do constitute a brand (Do Paço et al., 2014) and if the good image of an NGO is likely to spill over onto a company (Arenas et al., 2009), it is also possible for a company's image to spill over onto the NGO (Graf & Rothlauf, 2012; Nijhof et al., 2008). Especially during a long-term partnership where the NGO and controversial company collaborate on a CSR initiative over a long timeframe, the NGO might face an increased risk of an undesirable image transfer from the controversial company onto itself. As an impeccable, trustworthy, and positive image is one of an NGO's main assets (Arenas et al., 2009), the close association with a controversial company can therefore negatively affect the NGO's image, reputation, and consequently legitimacy (Graf & Rothlauf, 2012).

Therefore, when considering the potentially negative effect on an NGO's image, it might be best for the NGO to refrain from cross-sector partnerships completely to preserve its independence and legitimacy as well as to avoid a possible spill-over effect of a company's negative image and reputation on its own.

However, the effects of cross-sector CSR engagements on the image are likely to differ not only between the company and the NGO but also between different types of cross-sector involvements. Hence, the current study aims to shed more light on the potential variance in outcomes. This is important to better understand the possible benefits and risks of cross-sector CSR engagements for both parties. Therefore, the following hypotheses are introduced:

**H1**: The long-term partnership with an NGO increases the image of a controversial company compared to (a) no involvement with an NGO and (b) an NGO donation.

**H2:** The long-term partnership with a controversial company (a) increases the image of an NGO compared to an NGO donation but (b) decreases the image of the NGO compared to no involvement with a controversial company.

## 2.3 CSR communication

As mentioned, the outcomes of a company's CSR engagement depend on various factors, such as the type of CSR action, the length of the CSR engagement (Vanhamme & Grobben, 2009), or company-specific factors such as the corporate reputation (Du et al., 2010) to mention a few. However, for a CSR activity to even have an impact, it must be

communicated to and shared with stakeholders. To reach positive effects, this CSR communication must be highly strategic and well-planned (Morsing, 2006; Polonsky & Jevons, 2009; Porter & Kramer, 2006). Especially in controversial industries, effective communication is imperative to counteract the heightened skepticism, lower the risk of stakeholder backlash (Aqueveque et al., 2018; Song et al., 2020) and mitigate the reputational risk (Du & Vieira, 2012; Kilian & Hennigs, 2014).

When communicating CSR actions, there are certain characteristics of the message content that can strongly influence stakeholders' reactions (Song & Wen, 2020). Examples here are issue salience, commitment, impact, stated motives, and fit. Many authors claim that especially the CSR fit constitutes a key factor in CSR success (Aqueveque et al., 2018; Du et al., 2011). However, scholars still disagree about whether a high fit is indeed better than a low fit (Song & Wen, 2020). Therefore, the next chapter will dive deeper into the issue of CSR fit.

### 2.3.1 CSR fit

Many scholars argue that the outcomes of CSR initiatives depend on the fit between the CSR initiative and the core business of the company engaging in them (Becker-Olsen et al., 2006; Ozdora-Aksak et al., 2016). If the fit is high that means that the CSR actions are perceived as relevant to the company's core business characteristics. An example would be a car manufacturing company advocating for safety on the road through CSR (Ozdora-Aksak et al., 2016). A low fit does not match with the company's core business operations and values, for example if a car manufacturing company engaged in CSR initiatives to fight world hunger. Generally, researchers advocated that a high CSR fit leads to higher trust in CSR actions and therefore a more favorable customer evaluation of the company (Haley, 1996; Samu & Wymer, 2009; Yoo & Lee, 2018). With a high fit, the CSR initiative is seen as more authentic and therefore more successful (Elving, 2013; Kim & Lee, 2019), leading to higher purchase intention (Sen & Bhattacharya, 2001) or customer loyalty (Ham & Han, 2013) to mention a few.

A low fit on the other hand triggers consumers to have a negative perception of the motivation behind CSR (Simmons & Becker-Olsen, 2006), doubting the sincerity of a company's actions (Du et al., 2010). This is because as a low fit between the CSR issue and the company's core business does not make sense naturally, stakeholders' cognitive elaboration increases and extrinsic motives become more salient. If stakeholders attribute

extrinsic motives to a company, they perceive it as focusing on increasing its own profits while intrinsic motives are seen as the company engaging in CSR out of an honest concern for the issue at hand. The assumption of extrinsic motives provokes more negative stakeholder attitudes and less favorable behaviors toward the company (Forehand & Grier, 2003; Yoon et al., 2006). The negative stakeholder reactions or evaluations of the company are often mediated by situational skepticism (Aqueveque et al., 2018; Kim & Ferguson, 2019) or perceived consumer trust (Kim et al., 2015; Kim & Lee, 2018; Martínez & Del Bosque, 2013).

However, as mentioned, findings regarding CSR fit are sometimes contradictory. Although many scholars promote a high fit, some authors' research indicated that a low fit can also result in positive stakeholder reactions if stakeholders perceive it as a company being more sincere in its motives (Bloom et al., 2006; Menon & Kahn, 2003). Zhou and Ki (2018) too found a low fit instead of a high fit to help build a positive corporate reputation and reduce CSR skepticism. The authors explain this with a low fit possibly making stakeholders see the CSR engagement as truly altruistic, as no link between the CSR investment and benefits for the company can be detected. Important however is that the study of Zhou and Ki (2018) investigated CSR in crisis settings where a company's reputation is already blemished. Song et al. (2020) also explained that – although highly influential - the corporate prior reputation has often not been considered when researching the CSR fit. Kim and Ferguson (2019) proposed that companies with an unflawed prior reputation will benefit from a high-CSR fit, whereas a low-fit works better for companies with a poor prior reputation. The impact of a company's prior reputation (Kim & Ferguson, 2019) makes the discussion about the influence of CSR fit on stakeholder reactions especially inconclusive in controversial industries (Aqueveque et al., 2018; White & Willness, 2009; Yoon et al., 2006). Considering the already bad reputation of those companies- scholars disagree about a high or a low fit being more beneficial (Song & Wen, 2020), as stakeholders are more skeptical about a company's actions (Aqueveque et al., 2018; Ozdora-Aksak et al., 2016). Before touching on different arguments for either a high or a low fit, it is important to explain why forms of high CSR fit differ between stigmatized and non-controversial industries. Austin and Gaither (2019) explain that in stigmatized industries a high fit logically connects the company and CSR initiative due to an obvious link between the issue at hand and the company's business. However, the association is negative, as the company's core business operations still have a negative impact on the issue it is trying to address through CSR. Hence, although the CSR fit is high, the connection is less logical. An example for the current study is an oil company

investing in environmental CSR initiatives or partnering up with an environmental NGO while their business is still one of the main contributors due to the use of fossil fuels. Zyglidopoulos et al. (2012) explain that a controversial company focusing on decreasing its detrimental impact on society through high-fit CSR is known as *CSR-weaknesses*, as it emphasizes its negative impact.  However, if the company engaging in CSR is not operating in a stigmatized industry, a high fit implies not only a logical, but also positive connection between the company and CSR initiative (Austin & Gaither, 2019). An example here is Pampers, a company for baby and toddler products, giving away tetanus vaccinations to babies (Cha et al., 2016).  In that case, focusing on CSR that emphasizes and increases the company's positive impact is known as *CSR strengths* (Zyglidopoulos et al., 2012).

Still, although a high fit in controversial industries is not fully logical (Austin & Gaither, 2019), some scholars claim that a high CSR fit nevertheless minimizes stakeholders' skepticism of the CSR actions (Aqueveque et al., 2018; Du et al., 2011). By showing that the company sincerely tries to minimize its own harmful actions it can enhance its reputation and increase its legitimacy.

However, earlier studies assumed that a high CSR fit, such as an oil company trying to minimize CO2 emissions through CSR, would remind stakeholders of the company's detrimental nature and lead them to question the truthfulness behind the actions (White & Willness, 2009; Yoon et al., 2006). A negative reputation in connection with a high CSR fit might lead to stakeholder skepticism and negative reputational outcomes (Oh et al., 2017; Ozdora-Aksak et al., 2016). Stakeholders might perceive the company to be trying to conceal its detrimental business practices and negative image by supporting high-fit CSR initiatives, without however actually changing the company's core business practices. Song and Wen (2020) too found that high-fit CSR programs in controversial industries lead to more skepticism, triggered by a high fit possibly being more strongly associated with business interests and self-centered company motives.

Still, although most literature argues for a high CSR fit in controversial industries, even a low fit does not automatically come without problems. If an oil company invested in low fit CSR initiatives such as supporting medical care in developing countries, stakeholders might not only presume that the company tries to distract from their detrimental core business but potentially be disappointed that the company does not try to limit its own harm (Du et al., 2010).

### 2.3.2 The potential impact of CSR fit in cross-sector CSR engagements

Reviewing the literature about CSR fit, it can be assumed that fit also plays a substantial role when companies and NGOs engage in a cross-sector partnership for CSR. For a controversial oil company, connecting with an environmental NGO embodies a high fit and might therefore lead to more positive image outcomes and less stakeholder skepticism (Aqueveque et al., 2018; Du et al., 2011). A low fit, so an oil company collaborating with a humanitarian NGO, might lead to stakeholders questioning the reasons behind the company investing in humanitarian issues instead of environmental ones which they themselves cause (Du et al., 2010; Simmons & Becker-Olsen, 2006). Especially in connection to an NGO, which is highly trusted by society, a high fit might be perceived as the company sincerely trying to counteract its detrimental business practices (Du & Vieira, 2012; Kotler & Lee, 2005).

For an NGO, partnering up with a controversial company might also lead to more favorable outcomes if the company's CSR efforts fit the core mission of the NGO, so if there is a high fit (Jamali & Keshishian, 2009). For an environmental NGO this would mean engaging in a partnership with an oil company. Although an environmentally detrimental oil company per se might contradict and oppose the NGO's core environmental goals (Baur & Palazzo, 2011), partnering up to pursue environmental CSR initiatives allows an NGO to not only follow its mission but also exert more influence on the company (Baur & Schmitz, 2012; den Hond & De Bakker, 2007), which is likely to be perceived positively.

On the other hand, if a humanitarian NGO was to collaborate with an environmentally controversial company to pursue its core mission, this constitutes a low fit. Here again, choosing a low-fit partner might lead to stakeholder skepticism due to the fit not making sense naturally (Du et al., 2010). Stakeholders might question why – financial reasons unconsidered - the NGO chose a controversial company completely unrelated to the NGOs core values, mission, and operations (Ozdora-Aksak et al., 2016). To further examine this potential effect of fit on a cross-sector partnership, the following hypothesis will be introduced:

**H3:** Connecting with an NGO increases the image of a controversial company when there is a high CSR fit compared to a low CSR fit.

**H4:** Connecting with a controversial company increases the image of an NGO when there is a high CSR fit compared to a low CSR fit.

While the type of fit can generally affect the outcomes of a cross-sector CSR engagement on the image of both the controversial company and the NGO, it might also influence the perceptions of different types of cross-sector connections specifically. Although generally, a long-term partnership is assumed to lead to more favorable outcomes on image than a donation, the direction of this effect might be moderated by the CSR fit. When the CSR initiative in question is a long-term partnership, a high fit is likely to benefit the image of both partners more, while a high-fit donation could negatively affect their image. However, when the cross-sector connection has a low fit, the type of connection might matter less.

As a long-term partnership shows a sincere commitment and substantial investment of resources on both sides (Austin, 2000; Du et al., 2011), it might lead to more positive image outcomes when the fit is high (Aqueveque et al., 2018; Du et al., 2011). If a controversial company tries to tackle its detrimental business outcomes this might be perceived more positively than if it invests the same resources in a cause unrelated to its business, so in a low fit. For the NGO, collaborating with a high-fit company allows it to pursue its mission more thoroughly, as it can exert more power in pushing companies important to the NGO's cause to be more socially responsible (Baur & Schmitz, 2012; den Hond & De Bakker, 2007), which might again be perceived as more meaningful than a low fit.

For donations, the same principle of CSR fit influencing the outcomes applies. If a controversial company donates to an NGO that has a high fit, this is expected to be perceived negatively. As a high fit reminds stakeholders of the company's detrimental nature (White & Willness, 2009), solely donating might trigger accusations of the company just attempting to "quick-fix" its reputational problems by donating without trying to sincerely change its business practices (Frynas, 2005; Porter & Kramer, 2019). Donating to a low-fit NGO might lead to more indifferent stakeholder reactions or even be perceived as truly altruistic (Zhou & Ki, 2018). For the NGO, taking a donation from a controversial company is also expected to be perceived more negatively when the fit is high, as the donation then comes from a company that it should be a watchdog for. The NGO might be accused of selling out its independence and identity (Baur & Palazzo, 2011). When taking a donation from a low-fit company unrelated to the NGO's core mission, the argument of losing their watchdog role does not hold. Therefore, taking low-fit donations might not be seen negatively.

Generally, the moderating role of CSR fit might be less important for a long-term partnership than a donation because this form of engagement is generally perceived quite positively (Du et al., 2010; Song & Wen, 2020). To investigate the potential effects of fit on the type of connection, the following hypothesis will be introduced:

**H5:**  CSR fit moderates the effect of the type of connection between a controversial company and NGO on the image of both the company and NGO: A long-term partnership between NGO and controversial company with a high CSR fit leads to higher increase in image than a long-term partnership with a low CSR fit whereas the effect is reversed when it is a donation.

## 2.4 The mediating role of trust

Stakeholders' trust in a company and its CSR actions is a prerequisite for the CSR initiatives to lead to favorable reputational outcomes (Bhattacharya & Sen, 2004; Du et al., 2010; Kim & Lee, 2018; Schlegelmilch & Pollach, 2005). However, stakeholders' organizational trust has often been damaged due to a mismatch between companies' CSR communication and actual actions (Bentele & Nothhaft, 2011). Especially in controversial industries, the public's trust is harmed, and the companies' bad reputation can easily trigger CSR skepticism and consequently distrust in the actions (Vollero et al., 2019).

Many studies found perceived trust to be a mediator between the CSR initiative and the outcomes for the company (Kim et al., 2015; Martínez & Del Bosque, 2013; Park et al., 2014). This is often linked to stakeholders' skepticism, a similar concept that also influences CSR outcomes (Aqueveque et al., 2018; Kim & Ferguson, 2019) and which could be argued to precede high or low trust. It can arise if stakeholders perceive a misalignment between the company's CSR activities and past reputation (Oh et al., 2017) and therefore do not trust the actions and motives to be sincere (Du et al., 2010; Simmons & Becker-Olsen, 2006; Skarmeas & Leonidou, 2013). This perception of profit-focused and self-centered motives therefore results in negative CSR outcomes and diminished trust (Ellen et al., 2006; Lee et al., 2018; Romani et al., 2016; Shim & Yang, 2016).

Looking at cross-sector partnerships specifically, whether CSR actions lead to trust in the company or NGO respectively might also depend on the specific type of connection and the CSR fit. As mentioned, research showed that long-term partnerships are perceived more positively than monetary donations because they show a sincere commitment of time and

resources on both the side of the company (Rohwer & Topić, 2019) and the NGO (Baur & Schmitz, 2012). Especially for environmentally controversial companies, it is difficult to have stakeholders trust their motives to engage in CSR (Yoon et al., 2006). If an oil company suddenly invested in environmental CSR, stakeholders might be suspicious about its motives being sincere rather than profit-driven and therefore perceive the company as less trustworthy. Hence, as a long-term partnership entails a more serious CSR commitment, it might result in higher trust in the company than merely a monetary donation to an NGO, which is usually perceived negatively and as more of a self-serving PR strategy (Du & Vieira, 2012; Porter & Kramer, 2019).

Compared to controversial companies, NGOs are generally highly trusted by the public (Wootliff & Deri, 2001). Regarding a CSR initiative's influence on stakeholders' trust in an NGO, the type of CSR connection might be less influential than the type of CSR fit. While a long-term partnership with a high-fit matches the NGO's mission better, a low-fit partnership might not automatically decrease trust. Receiving a donation from a company unrelated to the NGO's core mission might also not significantly affect the trust in the NGO. However, high-fit donations do pose a threat to the stakeholder's trust in the NGO. If stakeholders discover an NGO is taking money from a company that it should be a watchdog for, they perceive the NGO to sell out its independence and neutral position, which are some of the main reasons for NGOs being so highly trusted (Baur & Palazzo, 2011; Baur & Schmitz, 2012).

For the controversial company, the CSR fit might also affect how trustworthy they are perceived by stakeholders. A high fit can increase trust if stakeholders think that the company sincerely tries to limit its own harm (Aqueveque et al., 2018; Du et al., 2011), but also decrease trust if stakeholders get reminded of the controversy of the company, hence doubting the truthfulness behind the actions (White & Willness, 2009; Yoon et al., 2006). If a low-fit connection with an NGO happens to distract from the company's detrimental business or to be perceived as truly altruistic (Zhou & Ki, 2018) trust in the company might increase. On the other hand, a low fit might also decrease trust if stakeholders think the fit does not make sense and therefore attribute extrinsic motives to the company's actions (Kim et al., 2015; Martínez & Del Bosque, 2013).

If a specific CSR initiative can decrease or increases the trust in an organization, such as a controversial company or NGO, this is likely to consequently also lead to a decrease or increase in the image (Palacios-Florencio et al., 2018). Studies have found that trust in a CSR initiative and company also results in positive reputational outcomes (Kim et al., 2015; Martínez & Del Bosque, 2013; Park et al., 2014), as trust mediates the CSR outcomes. CSR
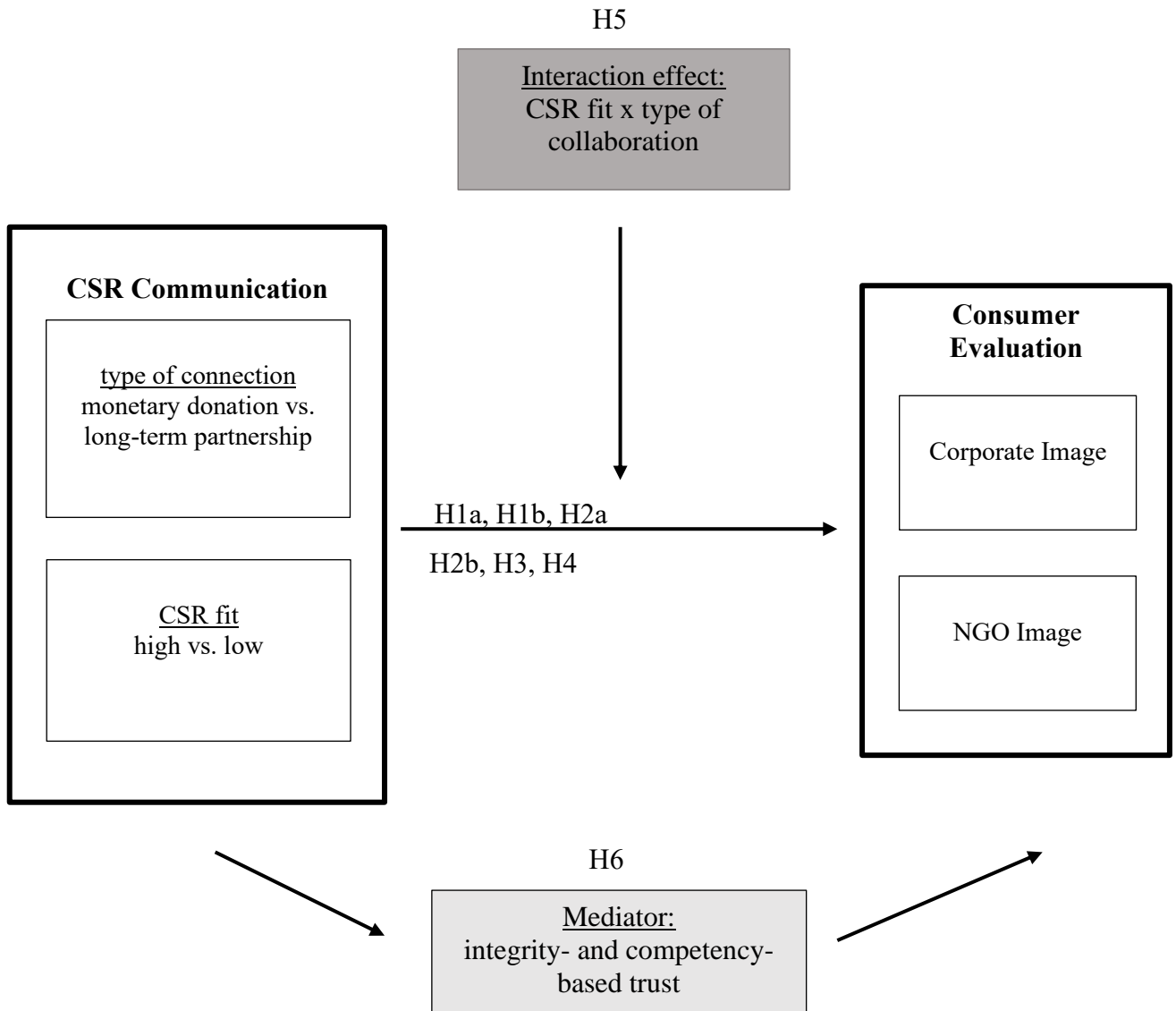
activities positively influencing consumers' trust in the company will successively induce positive and enhanced perceptions of the company (Park et al., 2014).

    Therefore, to fully understand how different cross-sector CSR actions influence the image of a controversial company and an NGO, the study will examine the potential mediating effect of trust. To do so, two forms of trust will be discerned and explored, those being integrity- and competence-based trust (Terwel et al., 2009). While integrity-based trust focuses on how honest, reliable, and sincere an organization is perceived by the public, competence-based trust is centered around the organization being trusted by the public for its expertise and skillfulness. Although both forms of trust are important, people do generally tend to attach more importance to integrity than to competence (Brambilla et al., 2013; Leach et al., 2007). Concurrently, behavior that shows a lack of integrity leads to more negative judgments than behavior that shows a lack of competence (Skowronski & Carlston, 1987).

To investigate the possible mediating effect of trust on the CSR outcomes in the current study, the following hypothesis will be introduced.

**H6:** Integrity- and competence-based trust mediate the effect that the type of CSR connection and fit between a controversial company and NGO have on each partner's image.

*Figure 2.1.* Conceptual model of the study



H5

Interaction effect:
CSR fit x type of
collaboration

**CSR Communication**

type of connection
monetary donation vs.
long-term partnership

CSR fit
high vs. low

H1a, H1b, H2a

H2b, H3, H4

**Consumer
Evaluation**

Corporate Image

NGO Image

H6

Mediator:
integrity- and competency-
based trust

# 3  Method

## 3.1 Research design

To answer the research question, a quantitative research approach was chosen. Quantitative research is well suited when the aim is to determine if specific factors have an impact on a particular outcome (Creswell & Creswell, 2018). In quantitative research data is collected and statistically analyzed to measure reality in an objective manner. Generally, quantitative analysis tests hypotheses, compares and describes different variables, and examines the relationship between them (Apuke, 2017).

When the scope of academic research is to understand what potential benefits a specific intervention could have or to what extent specific independent variables can predict events, behaviors, or sentiments, not only quantitative research but experiments, in particular, should be used (Creswell & Creswell, 2018). Experiments help to understand the causal relationship between independent and dependent variables (Spencer et al., 2005), so in the case of the current study between different cross-sector CSR connections (long-term partnership or donation) and the image of both the oil company and NGO. Additionally, the possible impact of the independent variable CSR fit on the outcomes can be assessed. When testing causal relationships resorting to an experiment satisfies the causality conditions, those being the chronological order of the independent variable(s) being followed by the dependent variable(s), elimination of possible alternative causes, and proof of association (Neuman, 2014).

The high degree of control that experiments allow can lead to high validity (Williams, 2007). The researcher can manipulate treatments for the study group and then measure the outcomes statistically compared to the control group that did not get a treatment.

The current study will employ a 2x2 between-subjects factorial design: 2 (cross-sector connection: monetary donation/long-term partnership) x 2 (CSR fit between controversial company and CSR initiative: high/low). A factorial design allows to assess the direct effects of the independent variables on the dependent variables and to additionally examine their interactions (Neuman, 2014). Between-subjects means that participants will be assigned to different conditions so that each of the subjects only experiences one of the four experimental conditions (Charness et al., 2012; Keren, 2014). Outcomes of each treatment can be compared with one another to acquire causal estimates. In the current study, participants are

assigned randomly. The two dependent variables measured are the image of both the controversial oil company and the NGO.

Additionally, there are three control groups that do not get any experimental treatment. While one control group is exposed to the environmental NGO without a corporate connection to contrast the high-fit experimental groups, the second control group is exposed to the humanitarian NGO without a corporate connection to allow comparison with the low-fit environmental groups. Lastly, one group will be presented the oil company without a connection to the NGO. By comparing the outcomes of the experimental groups with the control groups, we can assess if there is generally a positive or negative influence of the cross-sector CSR initiative on the image of both company and NGO (Cunningham & Wallraven, 2011).

Consequently, the following research conditions were created (see Table 3.1).

*Table 3.1.* The research conditions ($N = 210$)

| Research Condition | Introduction | Type of Connection | Type of CSR Fit |
|---|---|---|---|
| Control group 1 ($n = 32$) | Oil company | / | / |
| Control group 2 ($n = 32$) | NGO environmental | / | / |
| Control group 3 ($n = 29$) | NGO humanitarian | / | / |
| Experimental Condition 1 ($n = 31$) | Oil company & NGO environm. | Monetary donation | High fit |
| Experimental Condition 2 ($n = 33$) | Oil company & NGO environm. | Long-term partnership | High fit |
| Experimental Condition 3 ($n = 28$) | Oil company & NGO humanit. | Monetary donation | Low fit |
| Experimental Condition 4 ($n = 25$) | Oil company & NGO humanit. | Long-term partnership | Low fit |

### 3.2 Research sample and data collection

To participate in this online experiment participants had to be 18+ and to sufficiently understand English. Saunders et al. (2009) state that for the sample to be representative is not crucial in most experimental studies. The reason is mostly of practical nature, as not everyone is willing to voluntarily participate in experiments and those who do may not be

representative. Although representative samples increase external validity, they are costly and complex (Hakim, 2000). Hence, participants were not recruited or excluded based on certain demographic characteristics like gender, age, or education. The desired sample included at least 210 participants, so 30+ per experimental and control group.

The participants were first recruited via convenience sampling, so by using a non-probability sampling method (Saunders et al., 2009). Hereby, participants who were easily accessible were asked to participate in the study. The researcher was aware that by using convenience sampling the sample would automatically include biases out of her control (Saunders et al., 2009), for example, many participants being educated students and in their twenties. Being aware of this risk, the sample was tried to be kept as diverse as possible regarding demographics. To reach that, about 60 people were recruited out of the researcher's own network via Facebook groups or on reddit.com. Finally, 56 participants were recruited via Prolific.co, which is an online platform where people answer surveys in exchange for a monetary remuneration. Prolific is specifically targeted to the needs of the academic community and known for honest and diverse participants (Palan & Schitter, 2018; Peer et al., 2017). No specific age, nationality, or cultural background was chosen for the participants recruited via Prolific. However, they were divided into 50% men and 50% females. As eight of the 56 peoples' response time was shorter than 2-3 minutes and reflected in the answers they gave, they were excluded from the final sample and re-recruited. This short amount of time was not seen as sufficient to attentively read the stimulus material and answer questions thoughtfully.

In the end, 251 participants in total participated in the experiment. However, after data cleaning, participants who failed to fill in all of the dependent variables were removed. Hence, the final sample consisted of $N = 210$ valid responses. The research sample still showed a variety in demographics such as age, gender, and nationality despite mainly using convenience sampling. The ages ranged from 18 to 64 ($M = 24.64$, $SD = 5.60$) and in the end, people from 27 countries and six continents participated. 33.3% of participants were from the Netherlands, 10% from Austria, and 8.1% from Italy, followed by 7.1% Polish participants and 6.7% Portuguese. The sample further consisted of 28.1% males and 67.6% females.

## 3.3 Experimental procedure

### 3.3.1 Pilot test

Before the actual data collection started, a pilot test was conducted with seven participants recruited via convenience sampling to check whether the experiment was well perceived. Each participant was assigned to one condition and asked to fill in the study, paying close attention to the set-up and structure as well as type, amount, and wording of questions. Afterward, they were asked for their opinion and gave feedback that led to some changes in the experiment. For instance, the wording and number of the manipulation checks was changed. For the CSR fit, instead of asking participants two questions - one about whether they agreed with the NGO focusing on environmental issues and the other regarding agreeing on the NGO focusing on humanitarian issues - only the question regarding the environmental fit was kept as the two questions were mutually exclusive. A new manipulation check for the experimental groups was added, pointing specifically to the perceived fit and compatibility between the two organizations. Lastly, also the manipulation check for the type of cross-sector connection was shortened to one question. As a year-long partnership and a single financial donation are mutually exclusive, the study only assessed if participants agreed with Petroplyn's support for the NGO focusing on a year-long partnership. This adjustment of the manipulation checks reduced confusion and made the experiment more easily digestible. Other than the manipulation checks, the stimulus material and structure of questions were perceived positively. Hence, no further changes were made and the pilot test responses were deleted from Qualtrics again.

### 3.3.2 Experimental process

The experiment was conducted through the online platform Qualtrics. After reading and agreeing to the informed consent, the participants were consequently assigned to one of the seven groups using Qualtrics' randomizer. Random assignment leads to an unbiased and equal distribution of participants across groups and consequently allows between-group comparisons (Neuman, 2014).

All groups read a short introductory text that reminded participants about the challenge of climate change and the frequency of extreme weather events, emphasizing the need to transition to more renewable energy sources and to reduce the use of fossil fuels to limit

environmental harm. Afterward, the control groups were either presented the information on the oil company named "Petroplyn" in the study, or on one of the two NGOs named "Terra Mea Foundation" through a fake screenshot of their "About us" website. Then they answered a manipulation check, assessed the perceived trust in the company or NGO, and evaluated the respective organization's image, followed by demographic questions.

After the experimental groups read the introductory text about climate change, they were presented one of the four experimental manipulations. They were shown the "About us" website screenshot of the oil company and either the environmental or humanitarian NGO to introduce the high or low CSR fit. Then, they read a brief introduction about the two organizations' type of collaboration which was followed by a fake screenshot of Petroplyn's website where the company described their either high or low fit donation or long-term partnership. Afterward, the participants of the experimental groups too answered manipulation checks, assessed the perceived trust of both the oil company and NGO, evaluated their image, and answered demographic information.

Lastly, all participants from the experimental and control groups were thanked for their participation and debriefed by being informed that both the company and NGO were fictitious. A complete version of the experiment can be found in Appendix B.

## 3.4 Measurements

This chapter will clarify how the stimulus material for the experimental groups and the three control groups was developed and thereby the independent variables operationalized.

### 3.4.1 Stimulus material: Control groups

The experiment included three control groups. The oil company and NGOs used were fictitious organizations made up by the researcher. The reason was to avoid any possible company- or NGO-related biases that might occur if participants show prior knowledge, associations, or opinions about the organizations (Brown & Dacin, 1997). Using fictitious organizations ensures that participants are influenced by the research conditions instead of company-specific preconceptions (Newell & Shanks, 2004), which increases the internal validity of the current experiment (Kim & Ferguson, 2019).

The name "Petroplyn" was chosen for the fictitious oil company. Both the environmental and humanitarian NGOs shared the name "Terra Mea Foundation" and an identical logo.

Thereby, any confounding effects due to different fictitious names could be avoided. The screenshot of the "About us" section of either the oil company or NGOs was fully made up for this study. However, the "About us" sections of world-leading oil companies like Shell, BP, and Exxon Mobil, as well as NGOs were consulted to see how they presented themselves and their efforts regarding sustainability. Thereby, the websites appeared as believable and accurate as possible. The length and wording of the short introductory texts as well as the "About us" texts were kept the same between the two NGO control groups, only differing in the main sense-bearing expressions. The layout between control groups was very similar. An overview of the stimuli material is shown in Appendix A.

### 3.4.2 Stimulus material: Experimental conditions

The two independent variables, those being the type of cross-sector connection and the CSR fit – were operationalized across four different experimental groups. The independent variable "type of cross-sector connection" was operationalized through a monetary donation and a long-term partnership. Both options have been mentioned in literature about cross-sector partnerships and connections (Austin & Seitanidi, 2012; Baur & Palazzo, 2011; Frynas, 2005), along with the idea that both general CSR initiatives and cross-sector connections specifically lead to more favorable outcomes when they are long-term (Du et al., 2010; Vanhamme & Grobben, 2009; Zhou & Ki, 2018). For the long-term partnership, five years was chosen as the length of involvement, as to successfully plan and implement long-term environmental or humanitarian projects substantial time is needed. Frynas (2005) criticized that oil companies' developmental projects often fail as the corporations underestimate the undertaking and invest too little time and human resources. For the monetary donation, the sum of one million euros was chosen. This amount seemed suitable after researching previous donations that had been made by big corporations as well as considering the scope of the projects the donation was directed to.

The independent variable "CSR fit" was operationalized by using two different partner NGOs - one that fitted well with the company's core business and one that did not. For the high fit conditions, an environmental NGO was chosen, as the oil company's business practices are environmentally detrimental. Hence, a CSR action where environmental harm is reduced is well suited as a high-fit CSR engagement. The specific project chosen for either the donation or long-term partnership was an initiative named "Plant the Future". Its scope is to catch carbon and reduce $CO_2$ by planting trees in Bolivia and Ecuador. For the low-fit

conditions, a humanitarian NGO was chosen. The specific project was an educational project named "Smart Brains". It focuses on improving the level and accessibility of the Vietnamese education system by providing school equipment and further training for teachers. Both projects are fictitious, too.

The manipulations were presented through a fake screenshot of the corporate website of the oil company. This was decided as official websites are often used to publish CSR reports and share information on sustainability efforts (Grougiou et al., 2016; Morsing & Schultz, 2006). Secondly, it is more likely that the oil company shares or advertises such information compared to an NGO. The layout, look, and information shared on the fake websites was kept as identical as possible in all four experimental conditions.

### 3.4.3 Operationalisation dependent variable: Corporate or organizational image

**Image** was operationalized with a scale that was adjusted from both the corporate image scale by Riordan et al. (1997) and the scale for corporate reputation used by Hsu (2012). Riordan et al. (1997) used a six items scale that yielded in a Cronbach's alpha of 0.90, thereby indicating that the scale is a reliable measurement for the concept of corporate image. The six items were measured on a five-point Likert scale and assessed how participants *think* a company is perceived. The second scale used from Hsu (2012) measuring corporate reputation consisted of five items measured on a seven-point Likert scale ($\alpha = .85$) assessing how participants perceived a life insurance company.

The adjusted scale used in the current study was used for both the corporate image and the organizational image of the NGO and included four items that were measured on a Likert scale ranging from strongly disagree (1) to strongly agree (7). As suggested in a study by Eelen et al., (2017), the name of either the oil company or NGO was added to each item.

Two principal component analyses (PCA) for the dependent variable image were conducted, once for when the scale was used for the evaluation of the oil company and once for the NGO. For the evaluation of the oil company the four items were entered into factor analysis using Principal Components extraction with Varimax rotation based on Eigenvalues (> 1.00), KMO = .80, $\chi 2$ ($N = 149$, 6) = 359.42, p < .001. Only the first component had an Eigenvalue above 1 (Eigenvalue of 3.00) and explained 75.1% of total variance in the scale. All four scale items positively loaded onto component one, with the item *Petroplyn has a good image* having the highest correlation (component loading is .92). A reliability analysis of the scale indicated a very high reliability, with a Cronbach's $\alpha = .89$.

For the evaluation of the NGO the four items were also entered into factor analysis using Principal Components extraction with Varimax rotation based on Eigenvalues (> 1.00), KMO = .79, χ2 ($N$ = 178, 6) = 494.06, p < .001. Here too, only the first component had an Eigenvalue above 1 (Eigenvalue of 3.14) and explained 78.5% of total variance in the scale. All four scale items positively loaded onto component one, with the item *The Terra Mea Foundation has a good image* having the highest correlation (component loading is .92). A reliability analysis of the scale indicated a very high reliability, with a Cronbach's α = .90.

### 3.4.4 Operationalisation mediator: Integrity- and competency-based trust

**Integrity- and competency-based trust** were operationalized with a six-item scale developed by Leach et al. (2007). The authors used three items to measure morality (α = .80) – which is integrity-based trust in the current study – using the adjectives "honest", "sincere", and "trustworthy". Three additional items were used to measure competence (α = .86), those being "competent", "intelligent", and "skilled".

In the current study integrity- and competency-based trust were measured on a Likert scale, ranging from very low (1) to very high (7), as participants were asked to estimate the company and/or NGO on the characteristics.

Two principal component analyses (PCA) for trust were conducted, once for when the scale was used to assess trust in the oil company and once for the NGO. For the trust in the oil company the six items were entered into a confirmatory factor analysis using Principal Components extraction with Varimax rotation based on Eigenvalues (> 1.00), *KMO* = .76, χ2 ($N$ = 149, 15) = 616.17, *p* < .001. The resultant model explained 81% of the total variance in the scale. The factor loadings of individual items onto the two factors found and the Cronbach's alpha from the reliability analysis are presented in Table 3.2.

*Table 3.2.* Factor and reliability analysis for Trust in the oil company ($N = 149$)

| | Factor 1 Integritiy-based trust | Factor 2 Competency-based trust |
|---|---|---|
| Honesty | .95 | |
| Sincerity | .94 | |
| Trustworthiness | .94 | |
| Capability | | .58 |
| Intelligence | | .92 |
| Skillfulness | | .96 |
| $R^2$ | .57 | .24 |
| *Cronbach's* α | .94 | .77 |

For the trust in the NGO the six items were entered into a confirmatory factor analysis using Principal Components extraction with Varimax rotation based on Eigenvalues (> 1.00), *KMO* = .88, $\chi 2$ ($N = 178$, 15) = 825.53, *p* < .001. The resultant model explained 84% of the total variance in the scale. The factor loadings of individual items onto the two factors found and the Cronbach's alpha from the reliability analysis are presented in Table 3.3.

*Table 3.3.* Factor and reliability analysis for Trust in the NGO ($N = 178$)

| | Factor 1 Integritiy-based trust | Factor 2 Competency-based trust |
|---|---|---|
| Honesty | .94 | |
| Sincerity | .98 | |
| Trustworthiness | .81 | |
| Capability | | .77 |
| Intelligence | | .97 |
| Skillfulness | | .90 |
| $R^2$ | .72 | .12 |
| *Cronbach's* α | .95 | .88 |

### 3.4.5 Demographics

The last survey questions participants answered were three demographic questions to be able to recognize certain patterns among the population if needed. They were asked to state their gender between the options "male", "female", "non-binary/third gender", and "prefer not to say". Consequently, they were asked to type in their age in numbers and state which country they currently reside in.

### 3.4.6 Manipulation checks

The four experimental groups and the two control groups for the CSR fit - so the environmental and humanitarian NGOs - answered manipulation checks to test whether the experimental stimuli were successfully operationalized. The two control groups were asked one question about how much they agree with the statement "The NGO Terra Mea Foundation focuses on environmental issues." The experimental groups answered the same question and an additional two manipulation checks. One tested the manipulation of the independent variable CSR fit between the oil company and NGO directly by asking participants how much they agree with "Petroplyn and the Terra Mea Foundation are compatible organizations that fit well." To test the operationalization of the independent variable type of cross-sector connection participants were asked how much they agree with "Petroplyn's support for the Terra Mea Foundation is focused on a partnership for several years." All questions were answered on a Likert scale from strongly disagree (1) to strongly agree (7).

### 3.5 Data analysis process

The data was analyzed using the statistic and analysis software IBM SPSS Statistics. After data cleaning, the reliability of scales was verified by conducting factor analyses and checking Cronbach's alpha by doing reliability analyses. Thereby, the internal consistency per measurement could be certified.

After preparing the data for the analyses and gathering insights into the demographics of the sample, the manipulation check questions were analyzed by using a one-way ANOVA to compare the means between the groups. Subsequently, the actual hypotheses were tested using two-way ANOVAS and one-way ANOVAS. First, two-way ANOVAS were used to

test the effects of the different levels of the manipulation, so the CSR fit and the type of connection (H1(b); H2(a); H3; H4; H5). However, to test if and how a cross-sector CSR connection affects the image of Petroplyn compared to no CSR engagement (H1a) a one-way ANOVA was run with the four experimental conditions and the Petroplyn control condition, in which no cross-sector connection with an NGO was presented. The same approach was applied for the NGO Terra Mea Foundation. To see how a cross-sector CSR connection affects the image of the NGO compared to no connection with a corporation, a one-way ANOVA was run again (H2b). This analysis included the four experimental conditions and the two control conditions for the Terra Mea Foundation, in which no cross-sector partnership with an oil company was presented.

Lastly, the mediation analysis for H6 was conducted for both the oil company and NGO. First, the main effect between the IVs and the DV image was tested with two-way ANOVAs. Then, the possible effect of the IVs on the mediator trust was assessed with two-way ANOVAs. Lastly, the effect of the mediator on the DV was tested with multiple linear regression analyses.

### 3.6 Validity and reliability

Experiments generally manage to reach high internal validity easily if the stimulus material has been set up thoughtfully and potentially biased or mediating factors are accounted for and controlled (Neuman, 2014). Internal validity determines that only the independent variable alone influences the dependent variable. External validity on the other hand refers to the finding being generalizable, which is low for experiments as they are highly controlled. In the current study, high internal validity has been established through the pilot test but also many changes that had been made to the stimulus material beforehand, including the wording, company and NGO names, and logos. Furthermore, the manipulation checks for the independent variables tested if the presented material and stimuli were recognized and understood by participants. Lastly, only validated, multi-item scales were used to measure the concepts. High reliability, which indicates the consistency of the results if the study was repeated, is essential (Roberts & Priest, 2006). This was determined by calculating Cronbach's alpha for each scale. The results showed high reliability as all scales had an alpha larger than ($\alpha > .7$).

# 4 Results

## 4.1 Manipulation checks

### Manipulation check one: high/low fit

"The NGO Terra Mea Foundation focuses on environmental issues."

An ANOVA was conducted with CSR fit (high/low) as IV and manipulation check one as DV. ANOVA revealed a significant main effect for CSR fit on manipulation check one, $F(1, 176) = 178.61$, $p = <.001$, partial η2 = .50. Participants in the high fit groups ($M = 6.20$; $SD = 1.10$) evaluated the manipulation check one significantly higher than the low fit groups ($M = 3.38$; $SD = 1.69$), $p = <.001$.

### Manipulation check two: compatibility/fit

"Petroplyn and the Terra Mea Foundation are compatible organizations that fit well."

An ANOVA was conducted with CSR fit (high/low) as IV and manipulation check two as DV. ANOVA revealed no significant main effect for CSR fit on manipulation check two, $F(1, 115) = .481$, $p = .489$, partial η2 = .004.

This means that when asked if Petroplyn and the NGO Terra Mea Foundation are compatible organizations that fit well, participants from both the high fit and the low fit experimental groups rated the compatibility of the organizations similarly high. Hence, while participants noted the environmental or humanitarian cause accurately, this did not translate into the participants' perceptions of fit. Thus, it is possible that the manipulation was not fully successful.

### Manipulation check three: type of cross-sector connection

"Petroplyn's support for the Terra Mea Foundation is focused on a partnership of several years."

An ANOVA was conducted with type of cross-sector connection (monetary donation/long-term partnership) as IV and manipulation check three as DV. ANOVA revealed a significant main effect for type of cross-sector connection on manipulation check three, $F(1, 115) = 96.26$, $p = <.001$, partial η2 = .456.

When asked how much they agree with Petroplyn's support for the NGO focusing on a partnership of several years, participants who saw the long-term partnership ($M = 5.59$; $SD = 1.35$) evaluated the manipulation check three significantly higher than the participants who saw the monetary donation ($M = 3.08$; $SD = 1.41$), $p = <.001$.

## 4.2 Effects of fit and cross-sector CSR connection on corporate image

A two-way ANOVA was conducted with type of cross-sector connection and CSR fit as IVs and the corporate image of Petroplyn as the DV. Main effects showed that both the independent variable type of cross-sector connection, $F(1, 113) = .027$, $p = .871$, partial $\eta2 = .000$, as well as  CSR fit, $F(1, 113) = .247$, $p = .620$, partial $\eta2 = .002$, did not have a statistically significant effect on the corporate image. Additionally, there was no statistically significant interaction effect between the type of cross-sector connection and CSR fit, $F(1, 113) = 1.495$, $p = .224$, partial $\eta2 = .013$.

Therefore, H1(b), H3, and H5 must be rejected. A long-term partnership with an NGO does not increase the image of a controversial company compared to an NGO donation (H1b). Additionally, connecting with an NGO does not increase the image of a controversial company when there is a high CSR fit compared to a low CSR fit (H3). Lastly, the CSR fit does not moderate the effect of the type of connection between a controversial company and NGO on the image of Petroplyn (H5).

Furthermore, as no comparison with the control groups was made with the two-way ANOVA, a one-way ANOVA was conducted to see how a cross-sector connection affects the corporate image of Petroplyn compared to no cross-sector CSR connection at all. The ANOVA included the four experimental conditions and the Petroplyn control condition as the IVs and the image of Petroplyn as DV. However, the ANOVA  showed no significant effect, $F(4, 144) = .500$, $p = .736$, partial $\eta2 = .014$.

Thus, H1(a) must be rejected. A long-term partnership with an NGO does not increase the corporate image of Petroplyn compared to no involvement with an NGO.

## 4.3 Mediation analysis for trust on the image of the oil company

The previous results have shown that neither of the independent variables type of cross-sector connection and CSR fit significantly influence the dependent variable image of the controversial company. Hence, given that there was no direct effect, no mediation can take place. Hence, hypothesis six must be rejected for the controversial company.

Still, it is interesting to explore whether the independent variables impact trust and whether trust impacts the dependent variable image. This will be tested with the following analyses.

### 4.3.1 Effects of fit and cross-sector CSR connection on trust in oil company

Two two-way ANOVAs were performed to analyze whether the two independent variables type of cross-sector connection and CSR fit influence the dependent variables integrity- and competency-based trust in the oil company Petroplyn.

For competency-based trust, the two-way ANOVA revealed no significant main effects of either the type of cross-sector connection, $F(1, 113) = .338$, $p = .562$, partial η2 = .003, nor the CSR fit, $F(1, 113) = .773$, $p = .381$, partial η2 = .007. Additionally, no statistically significant interaction effect was found between the type of cross-sector connection and CSR fit on the competency-based trust in Petroplyn, $F(1, 113) = .316$, $p = .575$, partial η2 = .003.

For integrity-based trust, the two-way ANOVA also revealed no significant main effects of either the type of cross-sector connection, $F(1, 113) = .684$, $p = .410$, partial η2 = .006, nor the CSR fit, $F(1, 113) = .172$, $p = .679$, partial η2 = .002. Additionally, the two-way ANOVA showed no statistically significant interaction effect between the type of cross-sector connection and CSR fit on the integrity-based trust in Petroplyn, $F(1, 113) = .072$, $p = .789$, partial η2 = .001.

Therefore, in addition to the missing effect of the IVs on the DV, these analyses showed that the IVs are also not related to the mediator trust, which again illustrates that there is no mediation.

### 4.3.2 Effects of trust on the corporate image

Previous results showed that the IVs neither significantly affect the corporate image, nor the competency- and integrity-based trust in the oil company. Still, it is interesting to examine if the participants' assessment of the trust in the controversial company is related to how they

evaluated its image. To test this possible effect, a multiple linear regression was conducted with the corporate image of Petroplyn as criterium. Predictors were competency- and integrity-based trust. The model was found to be significant, $F(2, 146) = 68.83$, $p < .001$, $R^2$ = .49. Competency- based trust ($\beta = .20$, $p = .003$) and integrity-based trust ($\beta = .59$, $p < .001$) were both found to be significant predictors for image of Petroplyn.

This means that the higher participants assessed the controversial company on both forms of trust, the higher they also rated Petroplyn's image. Integrity-based trust showed a higher predictive value based on betas.

## 4.4 Effects of fit and cross-sector CSR connection on image of the NGO

A two-way ANOVA was conducted with type of cross-sector connection and CSR fit as IVs and the organizational image of the NGO as the DV. Main effects showed that both the independent variable type of cross-sector connection, $F(1, 113) = .031$, $p = .862$, partial $\eta2 = .000$, as well as  CSR fit, $F(1, 113) = .014$, $p = .906$, partial $\eta2 = .000$, did not have a statistically significant effect on the organizational NGO image.
Additionally, the two-way ANOVA revealed that there was no statistically significant interaction effect between the type of cross-sector connection and CSR fit, $F(1, 113) = .436$, $p = .510$, partial $\eta2 = .004$.

Therefore, H2(a), H4, and H5 must be rejected. A long-term partnership with a controversial company does not increase the image of the NGO compared to an NGO donation (H2a). Additionally, connecting with a controversial company does not increase the image of the NGO when there is a high CSR fit compared to a low CSR fit (H4). Lastly, the CSR fit does not moderate the effect of the type of connection between a controversial company and NGO on the image of the NGO (H5).

Furthermore, a one-way ANOVA was conducted to see how a cross-sector connection affects the image of the NGO Terra Mea Foundation compared to no cross-sector CSR connection at all. The AVOVA included the four experimental conditions and the two Terra Mea Foundation control conditions as the IVs and the image of the NGO as DV. However, the ANOVA  showed no significant effect, $F(5, 172) = .392$, $p = .854$, partial $\eta2 = .011$.

Thus, H2(b) must be rejected. A long-term partnership with an controversial company does not decrease the image of the NGO compared to no cross-sector connection with a controversial company.

## 4.5 Mediation analysis for trust on the image of the NGO

The previous results have shown that neither of the independent variables type of cross-sector connection and CSR fit significantly influence the dependent variable image of the NGO. Hence, given that there was no direct effect, no mediation can take place and hypothesis six must be rejected for the NGO, too. Still, it is interesting to explore whether the independent variables impact trust and whether trust impacts the dependent variable image. This will be tested with the following analyses.

### 4.5.1 Effects of fit and cross-sector CSR connection on trust in the NGO

Two two-way ANOVAs were performed to analyze whether the two independent variables type of cross-sector connection and CSR fit influence the dependent variables integrity- and competency-based trust in the NGO Terra Mea Foundation.

For competency-based trust, the two-way ANOVA revealed no significant main effects of either the type of cross-sector connection, $F(1, 113) = .025$, $p = .876$, partial $\eta2 = .000$, nor the CSR fit, $F(1, 113) = .151$, $p = .698$, partial $\eta2 = .001$, on the competency-based trust in the NGO. Additionally, the two-way ANOVA showed no statistically significant interaction effect between the type of cross-sector connection and CSR fit on the competency-based trust in the NGO Terra Mea Foundation, $F(1, 113) = 1.466$, $p = .228$, partial $\eta2 = .013$.

For integrity-based trust, the two-way ANOVA also revealed no significant main effects of either the type of cross-sector connection, $F(1, 113) = .080$, $p = .778$, partial $\eta2 = .001$, nor the CSR fit, $F(1, 113) = .040$, $p = .842$, partial $\eta2 = .000$, on the integrity-based trust in the NGO Terra Mea Foundation. Additionally, the two-way ANOVA showed no statistically significant interaction effect between the type of cross-sector connection and CSR fit on the integrity-based trust in the NGO, $F(1, 113) = .008$, $p = .929$, partial $\eta2 = .000$.

Therefore, in addition to the missing effect of the IVs on the DV, these analyses showed that the IVs are also not related to the mediator trust, which again demonstrates that there is no mediation.

### 4.5.2 Effects of trust on the NGO image

Previous results showed that the IVs neither significantly affect the NGO image, nor the competency- and integrity-based trust in the NGO. Still, it is interesting to examine if the participants' assessment of the trust in the NGO is related to how they evaluated its image. To test this possible effect, a multiple linear regression was conducted with the image of the NGO as criterium. Predictors were competency- and integrity-based trust. The model was found to be significant, $F(2, 175) = 74.82, p < .001, R^2 = .46$. Competency- based trust ($\beta = .25, p = .002$) and integrity-based trust ($\beta = .47, p < .001$) were both found to be significant predictors for image of the NGO. This means that the higher participants assessed the NGO on both forms of trust, the higher they also rated the NGO's image. Integrity-based trust however again showed a higher predictive value.

### 4.6 Additional analysis: Differences in trust between control and experimental groups

The two-way ANOVA in chapter 4.5.1 already showed that CSR fit, but also type of cross-sector connection had no significant effect on the competency- and integrity-based trust in the NGO. The same applied for the trust in the oil company Petroplyn (see 4.3.1). However, it is interesting to additionally analyze if there still is a significant difference in trust between the control groups and the the experimental groups.

#### NGO control groups: Trust in the Terra Mea Foundation without a cross-sector CSR connection compared to with a connection

Two one-way ANOVAs were conducted to see how a cross-sector CSR connection affects the trust in the NGO compared to no cross-sector CSR connection at all. Both AVOVAs included the four experimental conditions and the two Terra Mea Foundation control groups as the IVs. The first ANOVA used competency-based trust in the NGO as the DV, the second ANOVA integrity-based trust.
However, neither the ANOVA for competency-based trust, $F(5, 172) = .566, p = .726$, partial $\eta 2 = .016$, showed a significant effect, nor did the ANOVA for integrity-based trust, $F(5, 172) = .081, p = .995$, partial $\eta 2 = .002$.

This means that the two control groups of the environmental and humanitarian NGO do not significantly differ in both competency-and integrity-based trust from the four experimental groups and also not between each other.

## Controversial company control group: Trust in Petroplyn without a cross-sector CSR connection compared to a connection

Additionally, two one-way ANOVAs were conducted to see how a cross-sector connection affects the trust in the controversial company Petroplyn compared to no cross-sector CSR connection at all. Both AVOVAs included the four experimental conditions and the Petroplyn control group as the IVs. The first ANOVA used competency-based trust in Petroplyn as the DV, the second ANOVA integrity-based trust.

However, again neither the ANOVA for competency-based trust, $F(4, 144) = 1.642$, $p = .167$, partial $\eta 2 = .044$, showed a significant effect, nor did the ANOVA for integrity-based trust, $F(4, 144) = .439$, $p = .780$, partial $\eta 2 = .012$.

This means that the Petroplyn control group did not significantly differ in both competency- and integrity-based trust from the four experimental groups.

# 5  Discussion

## 5.1 Summary and key findings

Cross-sector connections between controversial companies and NGOs are continuously increasing. While both can profit from their engagement and contributions, positive outcomes are not a given and there are certain specific risks involved for both parties. Hence, controversial companies and NGOs need to know what kind of cross-sector connection poses the most reputational risks and which leads to the hoped-for positive outcomes. Still, there is very limited literature on the topic of controversial industries engaging in cross-sector partnerships and the viewpoint of NGOs has been mostly unconsidered. Additionally, the influence of the length of cross-sector CSR involvements has not been researched yet in combination with a high or low CSR fit. Therefore, the current study aimed to investigate the following research question:

*To what extent do the CSR fit and the type of connection between a controversial company and NGO influence the image of both parties after a collaborative CSR initiative? How does trust in the company or NGO mediate the relationship?*

To examine which cross-sector CSR connection would lead to the highest image evaluation of both the controversial company and NGO, a 2x2 experiment was set up with the independent variables "Cross-sector connection: monetary donation/long-term partnership" and "CSR fit between controversial company and CSR initiative: high/low". Additionally, as previous CSR literature often found trust to mediate the outcomes of a CSR initiative, it was assessed as a potential mediator in this study. Participants were divided into four experimental groups and three control groups to test the six hypotheses. Surprisingly, none of the results showed any significant results and all hypotheses had to be rejected. Hypotheses one and two did not find the image of the oil company or NGO to increase when they engaged in a long-term partnership compared to a short-term, financial donation. Additionally, for the oil company simply donating to an NGO was not perceived worse than a long-term partnership and for an NGO engaging in a long-term partnership did also not lead to a worse image than refraining from cross-sector engagements completely. Hypotheses three and four proposed that for both the controversial company and NGO a high-fit cross-sector CSR connection would lead to a better image than a low fit, which had to be rejected, too. Hypothesis five expected CSR fit to moderate the effect of the type of CSR connection on the image. For both partners, a long-term partnership or monetary donation was assumed

to lead to different outcomes depending on whether the CSR fit is high or low, which also had to be rejected. Lastly, also hypothesis six, which predicted trust to mediate the effect of cross-sector CSR initiatives on the image, led to no significant results.

To discuss the results, in the next chapter theoretical implications will be touched upon and possible explanations of the study outcomes considered.

## 5.2 Theoretical Implications

### Cross-sector CSR connections show no influence on the image of the oil company or NGOs

Hypothesis one and two tested whether cross-sector CSR engagements had a positive influence on the image of a controversial oil company and an NGO. Additionally, the hypotheses presumed that for both organizations a long-term partnership would result in more positive evaluations than a monetary donation. However, no difference between the two types of cross-sector connections was found, nor did the cross-sector CSR initiatives influence both organizations' image in general. For the NGOs, the CSR engagements generally not affecting their image, as well as the specific initiatives not leading to different outcomes could be explained by NGOs generally being highly trusted by the public (Wootliff & Deri, 2001). Therefore, they might have been similarly rated on trust and image no matter if or how they were involved with a controversial company. In the end, they are still pursuing positive changes, even when for instance taking donations from environmentally detrimental companies. Additionally, the CSR initiatives were presented to participants on the corporate website of the oil company, so not actively from the point of view of the NGO, which might have contributed to less critical responses by participants.

The lack of significant findings for the oil company contradicts previous literature about CSR in controversial industries and cross-sector partnerships. Studies examining the effects of CSR on controversial companies proclaimed either a positive effect of CSR by increasing a firm's reputation (Jo & Na, 2012; Song et al., 2020; Vollero et al., 2019), and thereby enhancing firm value (Cai et al., 2012) and reducing firm risk (Jo & Na, 2012) or a possible negative effect on a controversial company's reputation due to increased stakeholder skepticism about the sincerity of motives (Aqueveque et al., 2018; Jo & Na, 2012). Many scholars argued that environmentally damaging companies face increased stakeholder criticism due to their detrimental actions (Aqueveque et al., 2018; Du & Vieira, 2012; Jo &

Na, 2012; Yoon et al., 2006). Therefore, especially for environmentally damaging companies, cross-sector partnerships are expected to lead to an increase in image, as they can profit from the good reputation of the NGO (Du & Vieira, 2012; Yoon et al., 2006). It might be possible that in the current study participants were not critical of the oil company for various reasons. While Song et al. (2020) showed in their study that controversial industries can profit from CSR, they emphasized that the reputation of the specific company itself is even more influential than the controversy of the whole industry. This could explain why participants in the control group without any CSR engagement did not evaluate the oil company Petroplyn more negatively than participants in the experimental groups. While oil companies generally do have a bad reputation (Du & Vieira, 2012), the company Petroplyn was fictitious and therefore participants could not be influenced by its reputation, as this must be built over time and is grounded in experience (Chun, 2005; Coombs & Holladay, 2015). Participants in the study could only judge Petroplyn by the information that was presented to them, which was positive. The "About you" section mimicked how real companies present themselves on their websites and therefore included positive information such as caring for sustainability. Hence, although participants were initially reminded of the urgency of climate change and the need to transition to more sustainable energy sources, most might not have automatically attributed a bad image to Petroplyn. Studies do show that people's demand for environmentally responsible firms is increasing (Chandler, 2020; Kiron et al., 2012). However, Petroplyn's caring self-presentation and the CSR engagements might have sufficed for most participants to be content with the company's contributions to sustainability.

Additionally, low skepticism might have contributed to participants rating the oil company well across all groups. Forehand and Grier (2003) found a connection between both *situational skepticism*, which is triggered by a specific CSR action and/or communication, as well as trait-based, *dispositional skepticism*, and CSR evaluations. Dispositional CSR skepticism refers to an individual's stable tendency to be suspicious about an organization's CSR investments. Perhaps, in addition to the possibility of the stimuli in the experiment not triggering situational skepticism, participants might have only displayed very low levels of dispositional skepticism and therefore not found an oil company's CSR engagements or lack thereof suspicious. The potential lack of both forms of skepticism might have inhibited critical elaboration about the firm's CSR motives (Forehand & Grier, 2003). Skarmeas and Leonidou (2013) further stress that CSR skepticism is triggered by the perception of egoistic motives and inhibited by the attribution of value-driven motives. In the current study participants might have attributed value-driven motives to the company as,

when introducing the CSR collaborations, Petroplyn declared "As the Terra Mea Foundation's efforts to strive for a better future align with our values at Petroplyn, we are very excited about this partnership."

The reactions of participants regarding an oil company engaging in CSR might also be influenced by participants' personal environmental awareness or experiences with greenwashing. However, knowledge of an environmental issue does not always automatically lead to environmental awareness and the latter alone also does not suffice to develop sustainable behavioral intentions (Vicente-Molina et al., 2013).

H1 and H2 also examined the impact of a cross-sector CSR engagement being a long-term partnership or a monetary donation on the evaluation of the corporate or organizational image, where again no significant results were found. This conflicts with CSR literature stating that a long-term CSR engagement leads to better reputational outcomes, as it inhibits skepticism (Du et al., 2010; Song & Wen, 2020; Vanhamme & Grobben, 2009; Zhou & Ki, 2018) while monetary donations are likely to be seen as an attempted "quick-fix" for a company's reputational problems, implemented for mainly PR reasons (Frynas, 2005; Porter & Kramer, 2019). The insignificant differences between different types of cross-sector connections in this study could again be explained by the previously mentioned possible reasons for there not being a main effect of CSR on the image of the oil company and NGO. However, there are potential reasons why – contrary to expectations derived from the literature - a donation was not perceived as less trustworthy and positive than a long-term partnership. First, again, for both types of partnerships, when communicating the action the company mentioned its value-driven motives, which leads to higher perceived sincerity and trust in its commitment (Skarmeas & Leonidou, 2013). Additionally, it could be assumed that whether a donation is perceived negatively or positively depends on the characteristics of the donation itself, such as the donation cause and donation size. In this study, the rather substantial donation size of one million euros might have led to more positive perceptions. Studies about cause-related marketing (CRM) show that a higher donation size leads to more positive perceptions of the corporate actions (Hajjat, 2003; Moosmayer & Fuljahn, 2010). Although in the current study the company's donation was not tied to customer purchases as with CRM, this effect could possibly still apply.

Hypothesis three and four tested the effect of CSR fit as an independent variable on the evaluation of the company and NGO. Again, there were no significant differences between a high and a low fit. This contradicts the expectation of a high fit leading to more stakeholder skepticism (Ozdora-Aksak et al., 2016; White & Willness, 2009; Yoon et al., 2006), a phenomenon that de Vries et al. (2015) too demonstrated in their experiments where an energy company investing in environmental initiatives led to the suspicion of greenwashing. However, the insignificant results still match the dilemma of scholars not agreeing on how CSR fit influences CSR (Song & Wen, 2020), as other scholars claim that a low fit triggers doubts about the sincerity of corporate CSR actions if perceived as not making sense naturally (Du et al., 2010; Simmons & Becker-Olsen, 2006) or increases trust in CSR if perceived as truly altruistic (Zhou & Ki, 2018).

When trying to understand the inconsistent outcomes of fit it might help to consider that the level of involvement of consumers in a specific cause, so their personal relevance, influences how marketing affects individuals (Kim, 2014; Petty & Cacioppo, 1984). In CSR communication this was found to be the *CSR support,* which is the level at which consumers endorse CSR engagements of corporations (Kim & Lee, 2019; Pérez & Rodríguez del Bosque, 2013; Yoo & Lee, 2018). Support for the CSR activities is high if consumers feel compatibility between themselves and the CSR initiatives (Sen & Bhattacharya, 2001) because the issue is important to themselves (Haley, 1996) and personally relevant (Creyer, 1997). If CSR support is high, the effect of the CSR fit on the company evaluations was found to become insignificant (Kim & Lee, 2019; Yoo & Lee, 2018). This might explain the CSR fit showing no effect in the current study too. If participants believe that the company is supporting a meaningful cause, their identification with the issue reinforces the relationship between themselves and the company (Haley, 1996) and they will evaluate the company positively regardless of the fit (Yoo & Lee, 2018). In the current study, both the oil company's support for the environmental and humanitarian cause might have been perceived as important and meaningful, therefore leading to positive evaluations of the image.

Lastly, CSR support was also found to diminish the influence of factors such as CSR authenticity (Kim & Lee, 2019) or CSR consistency (Yoo & Lee, 2018). Hence, it can be assumed that it might also inhibit the effect of the length of CSR involvement, and therefore

in the current study the dependent variable type of cross-sector connection. If participants identify with the cause and therefore appreciate the support of such, likely, they do not elaborate critically on whether the support is short or long-term, especially if the initiative seems to be communicated transparently.

CSR support unconsidered, when discussing possible explanations for CSR fit not influencing the participants' evaluation of the oil company and NGO, a closer look at manipulation checks one and two should be taken. Usually, previous studies stated that if stakeholders perceive a low fit negatively this is mostly due to the fit not making sense naturally and therefore triggering skepticism about the motives (Du et al., 2010; Simmons & Becker-Olsen, 2006). However, in the current study, although participants recognized the supported cause (manipulation check one), this did not translate to them perceiving the fit and compatibility between the oil company and either environmental or humanitarian NGO differently (manipulation check two). While this might have participant-specific reasons, such as potentially low dispositional skepticism (Forehand & Grier, 2003) about oil company's environmental CSR actions it might also be due to the two manipulation checks being confusing for participants. Regarding a high fit, on one hand, there is a solid match between the environment and the core business. However, at the same time, it could be argued that this is a poor match for the exact same reasons, as an oil company would advocate for an issue it is negatively contributing to itself (Austin & Gaither, 2019).

Generally, transparency and informativeness are also seen as important CSR communication characteristics that increase the perceived sincerity and trust, reduce situational skepticism, and therefore the positive outcome of CSR actions (Forehand & Grier, 2003; Kim & Lee, 2018; Sen et al., 2006). Kim and Lee (2018) have specifically found that transparency inhibits the effect of CSR fit. If communicated highly transparently, even an incongruent CSR cause can foster trust. It can be assumed that the communication of the cross-sector CSR engagements in all experimental groups was also perceived as highly transparent and informative. Additionally, the "read more"- button gave the illusion that in-depth, concrete information was shared. Therefore, CSR fit might not have mattered. Additionally, this could have also influenced the participants to rate the two organizations high in trust throughout all conditions. Hypothesis six tested whether trust mediated the effect of cross-sector CSR engagements on the image. However, as there were no significant main effects, it had to be rejected. Still, the analysis showed that both high integrity- and competency trust themselves are related to a high evaluation of image. Higher trust leading to a higher image was already found in previous studies (Kim et al., 2015;

Martínez & Del Bosque, 2013; Park et al., 2014). Additionally, the analysis revealed that integrity-based trust showed a higher predictive value than competency-based trust in how participants evaluated the image of both the controversial company and NGO. This is in line with literature stating that people give more importance to integrity-based trust (Leach et al., 2007).

Looking at the insignificant findings for hypotheses one to four, which tested the main effects of the type of cross-sector connection and the CSR fit on image, it is also not surprising that hypothesis five, which tested if there was a moderating effect of fit on the type of connection showed no significant effect.

## 5.3 Managerial Implications

The findings of this study indicate that there is no right way how to tackle CSR communication in controversial industries, as can too be seen in previous literature. While authors claim that cross-sector CSR engagements with NGOs are a great way for controversial companies to implement their CSR actions and avoid stakeholder skepticism (Du & Vieira, 2012; Yoon et al., 2006), in the current study CSR engagements did not lead to a significantly better image. However, it would still be far reached to translate this finding to CSR actions being without impact. First, many previous studies showed otherwise, and secondly, the use of fictitious organizations complicates transferring the findings to real-life situations. Still, there are some findings and possible explanations that can be important for managers of both oil companies and NGOs. For NGOs, the findings have positive implications. People generally trust NGOs (Arenas et al., 2009) and apparently do not react skeptically when an NGO collaborates with or takes a donation from a controversial firm such as an oil company. Hence, NGOs can choose their cross-sector partnerships more freely. However, it is important to mention that in the current study the CSR initiative was published on the corporate website by the oil company. Thereby, it is not presented directly from the point of view of the NGO and does not directly reach the NGO's stakeholders. Especially for a high-fit donation, there might be a risk involved if the environmental NGO itself publicized the donation received by an oil company.

For the oil company, the findings might emphasize the heightened importance of the way of reporting CSR more than the exact CSR action. As mentioned in the "Discussion", all four CSR engagements might have been perceived as being reported transparently and informatively, hence potentially inhibiting the effect of CSR fit (Kim & Lee, 2018) and

possibly also the type of cross-sector connection. Additionally, reassuring cues like "As the NGO continuously striving for a better future aligns with our values at Petroplyn, we are very excited for this announcement." might have increased the perceived sincerity of actions and reduced skepticism (Skarmeas & Leonidou, 2013). The communication department hence is one of the key agents for the CSR activities to be successful.

However, managers need to consider the reputation of their company specifically (Song et al., 2020) when implementing and communicating CSR. In contrast to fictitious Petroplyn, real companies need to consider already existing stakeholder assumptions about themselves due to their past (possibly negative) actions (Kim & Ferguson, 2019). However, the findings do show that the general public might be less critical of oil companies as often assumed, especially if they only judge on an "About you" section that presents the company in a positive light.

Additionally, the study showed the type of cross-sector connection and CSR fit to not have an effect, which could among others potentially be explained by the role of CSR support. This is important for managers as it means that when choosing possible causes for CSR initiatives, it is more important to consider which topics are generally close to their stakeholders' hearts and whose support will therefore most likely lead to favorable outcomes. Hence, organizations can choose to focus on indicators other than solely fit when choosing a partner NGO. Additionally, however, this increases the need for companies to investigate who their (internal and external) stakeholders are to learn about their specific demands, expectations, and perceptions of CSR for the company to design CSR initiatives that allow a maximal improvement of the corporate reputation and increase in profits.

# 6  Conclusion

  Considering the insignificant findings, certain limitations of the current study have emerged. Additionally, there are many directions for future research on how the topic of the current study could be tackled to hopefully lead to more conclusive results.

## 6.1 Limitations

  Although the findings of the current study were statistically insignificant, they still provided new, unexpected insights into CSR communication in controversial industries and cross-sector CSR engagements. Still, there are some limitations to this study that need to be considered. Although the first manipulation check assessing if participants noticed the difference between the NGO being of environmental or humanitarian nature was significant, the second manipulation check that specifically asked for the perceived compatibility between the two organizations did not result in differing outcomes. Both the low and high fit groups thought that the oil company and the environmental or humanitarian NGO were compatible organizations that fit well. This contradicted the expectation that participants perceive a higher fit with an environmental NGO and that high-fit cross-sector connections lead to a higher image. It is possible that this manipulation check or the study design might have confused participants and limited the study outcomes, as a connection between an environmentally detrimental oil company and environmental CSR could be perceived as both logical and at the same time illogical. However, as explained in the discussion there are a few possible explanations for H3, H4, and H5 having to be rejected.

  A second limitation is the restricted generalizability of findings due to the limited research sample and both the oil company and NGOs being fictitious. Using fictitious organizations helped to avoid the possible influence of pre-existing perceptions that participants might have established about existing organizations when evaluating them (Newell & Shanks, 2004), and therefore increased the study's internal validity (Kim & Ferguson, 2019). However, such findings are hard to generalize and limit the experiment's external validity (Pérez et al., 2019). Additionally, although the final research sample was adequately diverse considering most participants being recruited using convenience sampling, most participants were still young with an average of 25 years and 67% being females. As this does not reflect the average set-up of society, this too limits the generalizability of this study due to limited financial resources when recruiting. Due to data cleaning the final

sample ended up being sufficient, but a bigger sample might have provided more accurate mean values and results (Lenth, 2001).

## 6.2 Directions for future research

The quite unexpected findings of this study, considering the existing literature on the concepts, generally demonstrate the need for more future research. However, the limitations of this study particularly lead to some specific suggestions on how future studies might result in more accurate and illuminating findings. First, future studies could – if financially feasible - account for a specifically balanced and diverse sample to lead to better external validity and generalizability of results. Additionally, this would be beneficial to account for possible demographic differences in the results. It would be interesting to examine whether young participants evaluate the cross-sector engagements of the NGOs and oil company differently compared to an older age group. Studies have found that Millennials are more skeptical and display an idealistic view of corporations' ethical behavior (Chatzopoulou & Kiewiet, 2021), which might lead to more negative evaluations.

Additionally, future studies should account for the educational level to determine possible differences in results. A study by Lee et al. (2015) for instance found that people with a higher educational level are more likely to be aware of climate change, which could also possibly translate to them being more interested in environmental topics and therefore potentially judge cross-sector CSR engagements in the oil industry more critically.

For both the NGO and the oil company it might also be profitable to first research who their main stakeholder groups are and then study how those people specifically evaluate different cross-sector engagements. Although a varied sample is good for the generalizability of a study, it might not be crucial for the organizations themselves. If – as in the current study – people generally do not evaluate an environmental NGO more negatively when taking a donation from an oil company, that does not necessarily mean that active stakeholders of a real environmental NGO would also not. The same concept applies to the oil company. An unspecific sample such as in this study not perceiving a donation to an environmental NGO more negatively as a long-term partnership does not directly imply that active stakeholders or even shareholders would share the same perceptions. People that were to either buy assets of the firm or for instance consider the company as a potential energy supplier might be more critical of the company's environmental impact and CSR engagements as study participants

that are not personally connected to the company or affected directly by its CSR engagements.

Additionally, future experiments could also try to distinguish between different low fit CSR partnerships as it is possible that not all low fit causes are supported by stakeholders equally. Specific causes such as transgender rights or animal rights might trigger more skepticism as their fit might be perceived as lower and less compatible than a general humanitarian-developmental cause such as children's education.

Furthermore, the use of different methodologies could be beneficial in future studies on the topic in question. While experiments are best suited when wanting to examine causal effects and compare groups (Creswell & Creswell, 2018), it is more difficult to ask participants why they evaluated a certain CSR initiative in a particular way. Generally, focusing more research on not only how people react to CSR initiatives, but what cognitive processes are underlying the attitudes would benefit the research on cross-sector partnerships as well as the practical applications of findings.

Lastly, future studies should make use of different moderators. Interesting options are the knowledge of climate change, personal interest in CSR and sustainability, situational CSR skepticism but also dispositional skepticism. All these stakeholder-specific factors might influence how people evaluate different cross-sector CSR engagements and Kim and Lee (2019) emphasize that studies so far have insufficiently considered the individual characteristics of stakeholders. Forehand and Grier (2003) for instance used situational and dispositional skepticism as mediators in their study on CSR communication and found both forms to have a high influence on results. Different levels of dispositional skepticism could potentially result in different evaluations of cross-sector CSR engagement between a controversial company and an NGO.

Other than skepticism, future studies accounting for participants' knowledge of climate change and/or interest in CSR as a moderator might also lead to more conclusive findings. People who care for the environment and CSR might be more skeptical and evaluate the oil company's image differently depending on the cross-sector engagement. Consequently, people who are not interested in climate change might not have a bad image of the oil company, to begin with, and therefore also not be strongly influenced by the CSR initiatives in their assessment. The general CSR involvement of stakeholders has been used in studies before, such as by Kim and Lee (2019), and did show to influence participants' reactions.

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# Appendix A: Stimulus Material

*Figure 1.* Petroplyn "About us" website mockup
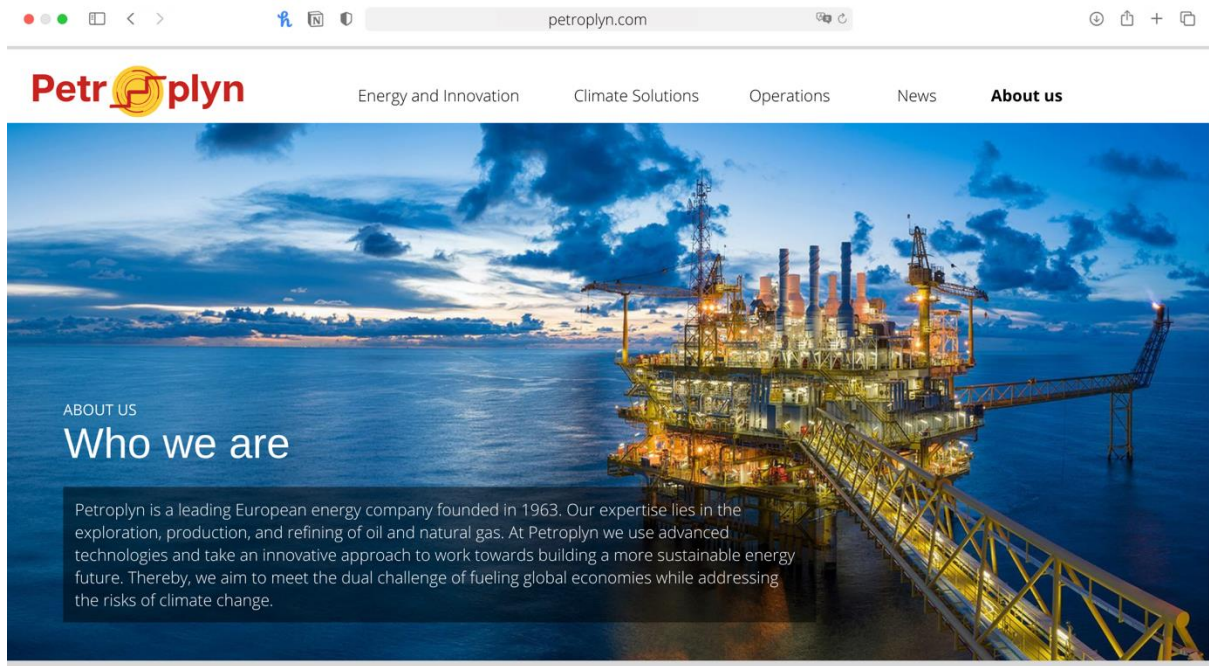


*Figure 2.* Terra Mea Foundation environmental "About us" website mockup
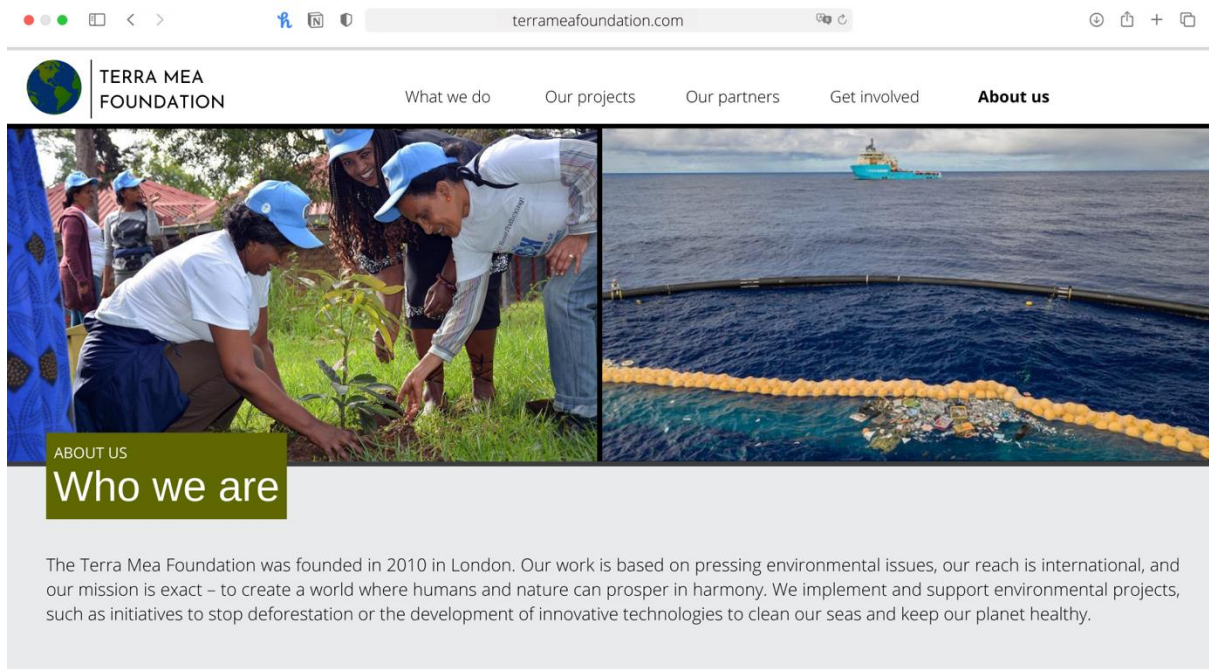
*Figure 3.* Terra Mea Foundation humanitarian "About us" website mockup
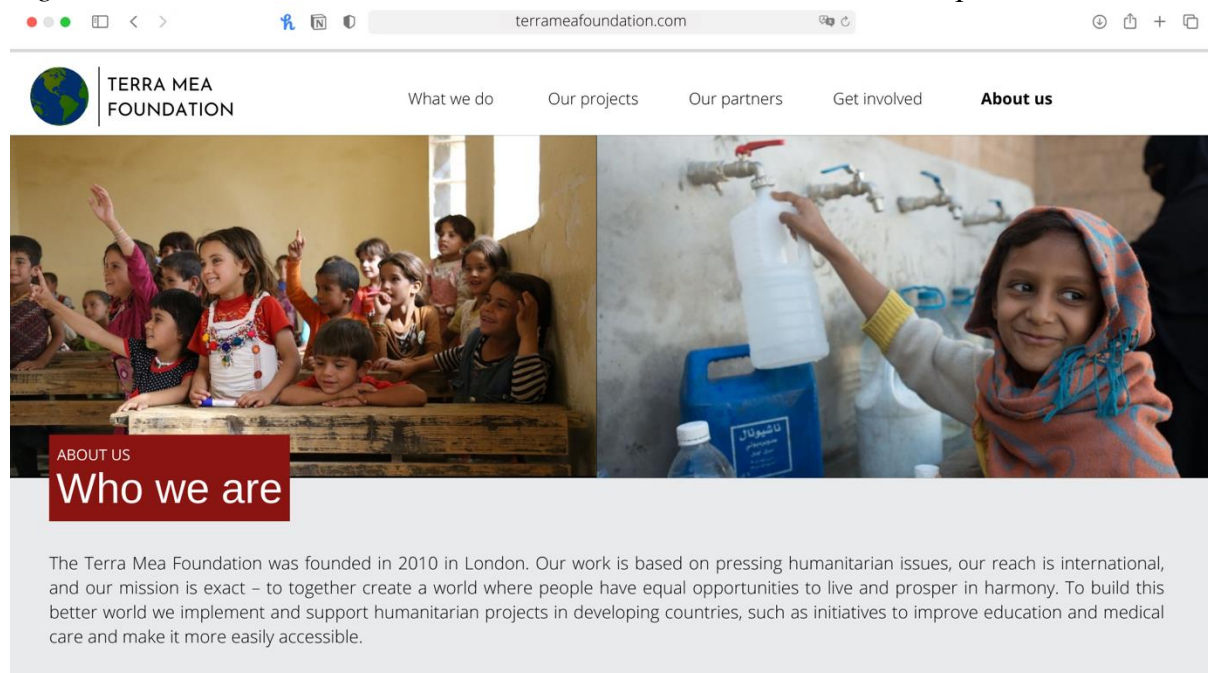


*Figure 4.* High fit donation website mockup
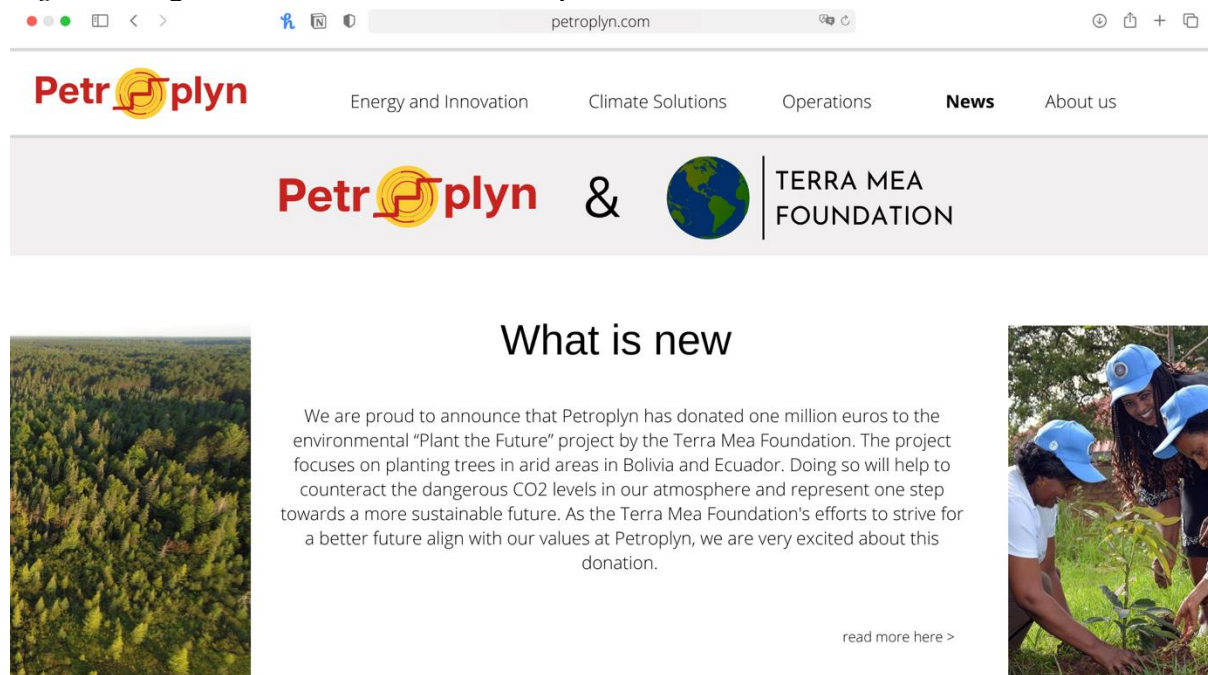
*Figure 5.* High fit long-term partnership website mockup
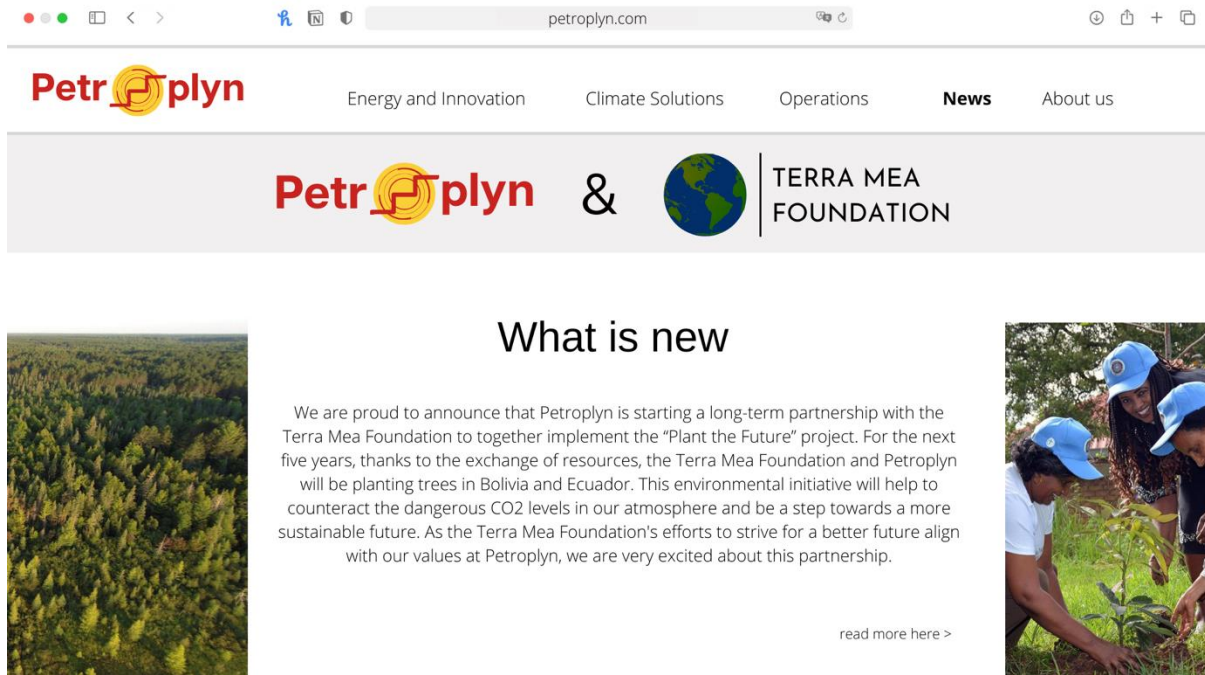


*Figure 6.* Low fit donation website mockup
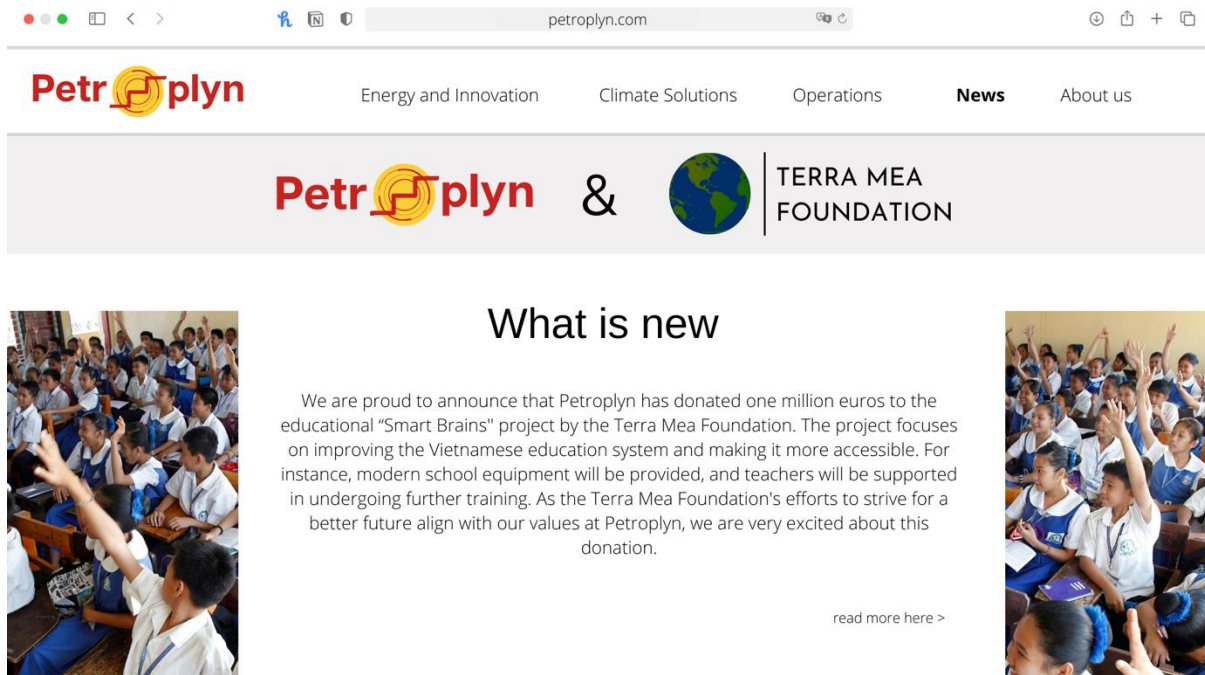
*Figure 7.* Low fit long-term partnership website mockup
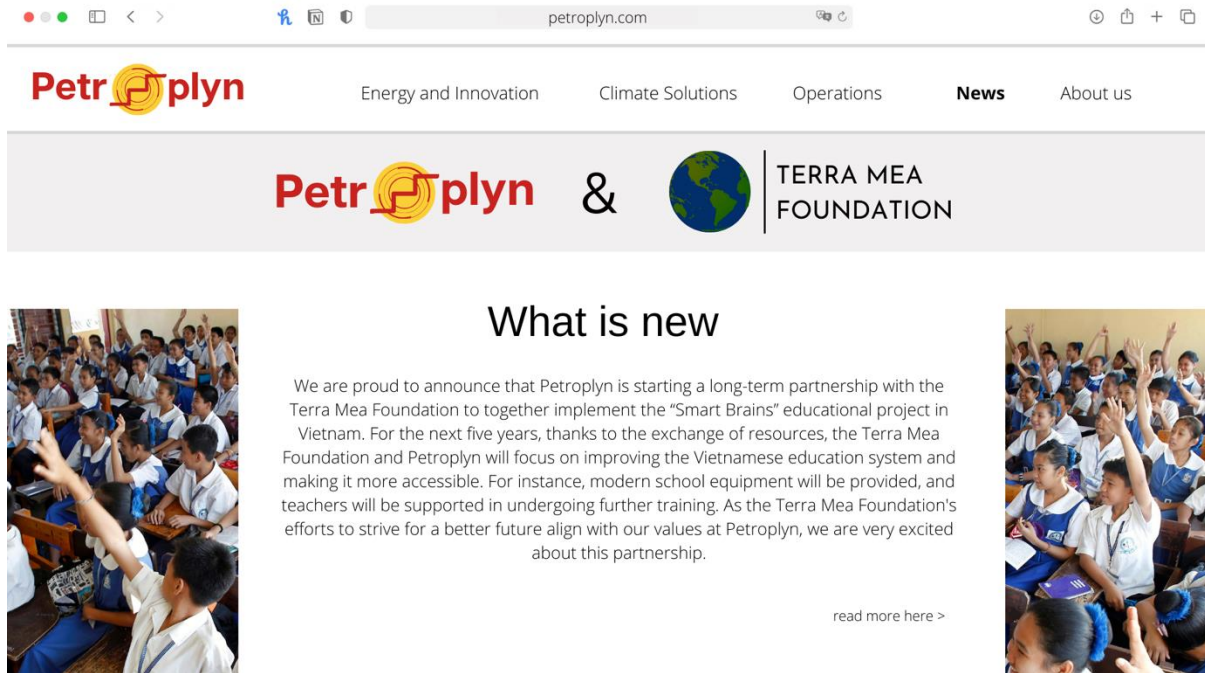
Welcome

Dear participant,

Welcome to my study.

I am a Master's student in Media and Business at the Erasmus University Rotterdam and currently conducting a study that focuses on how people evaluate organizations.

The study will take around 6 minutes to complete and requires no previous knowledge on the topic. You will be asked to carefully look at visual and textual statements, after which you will be asked for your opinion. Your identity will remain completely anonymous. The information you share is confidential and will only be used for the purpose of this research. As this survey is voluntary, you can stop at any time if you wish to do so.

There are no correct or incorrect answers.

If you agree to the anonymous usage of your data for the purpose of academic research and have understood the conditions, please click on "Yes, I consent." and continue.

This experiment is best done on a computer due to the visual information.

If you have any questions, please feel free to contact me via email:
Magdalena Steger - magdasteger@student.eur.nl
Student at Erasmus University Rotterdam

Thank you in advance for your participation.

Kind regards,
Magdalena


Informed consent
Do you consent to participate in this experiment?

○ Yes, I consent.  (1)

○ No, I do not consent.  (2)


Prolific ID
Insert your unique Prolific ID here, if applicable. Otherwise, skip this question.

_____

**1) Control Group Petroplyn**

Topic Introduction
Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

Petroplyn Intro
Below you can see the website of the **oil company "Petroplyn"**, on which they explain their efforts regarding sustainability.

Please read the "About us" section of Petroplyn carefully, as you will later be asked for your opinion.

**→ *Figure 1.* Petroplyn "About us" website mockup**

Trust Petroplyn CG
How would you estimate the **oil company Petroplyn** on the following characteristics?

| | Very low (1) | Low (2) | Somewhat low (3) | Neither low nor high (4) | Somewhat high (5) | High (6) | Very high (7) |
|---|---|---|---|---|---|---|---|
| Honesty (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Sincerity (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Trustworthiness (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Capability (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Intelligence (5) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Skillfulness (6) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

To what extent do you agree or disagree with the following statements about **Petroplyn**?

Overall, I think that Petroplyn...

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| has a good reputation. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| has a good image. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well respected. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well thought of. (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

**Demographics**

Gender
What gender do you identify as?

○ Male  (1)

○ Female  (2)

○ Non-Binary/Third gender  (3)

○ Prefer not to say  (4)

Age
What is your age? (in numbers)

_____

In which country do you currently reside?

| ▼ Afghanistan (1) ... Zimbabwe (1357) |
|---|

## 2) **Control Group High Fit**

Topic Introduction
Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

TMF (Terra Mea Foundation) High Fit Intro
Below you can see the website of the **environmental Non-Governmental Organization (NGO) "Terra Mea Foundation".** The NGO focuses on mitigating climate change and safeguarding the environment.

 Please read their "About us" section carefully, as you will later be asked for your opinion.

→ *Figure 2.* **Terra Mea Foundation environmental "About us" website mockup**

Manipulation Check
Please indicate the extent to which you agree or disagree with the following statement.

|  | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| The NGO Terra Mea Foundation focuses on environmental issues. (1) | ◯ | ◯ | ◯ | ◯ | ◯ | ◯ | ◯ |

How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

| | Very low (1) | Low (2) | Somewhat low (3) | Neither low nor high (4) | Somewhat high (5) | High (6) | Very high (7) |
|---|---|---|---|---|---|---|---|
| Honesty (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Sincerity (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Trustworthiness (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Capability (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Intelligence (5) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Skillfulness (6) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

To what extent do you agree or disagree with the following statements about the **Terra Mea Foundation**?

Overall, I think that the Terra Mea Foundation...

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| has a good reputation. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| has a good image. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well respected. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well thought of. (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

**Demographics**

Equal to "Demographics" shown in Control Group Petoplyn

### 3) Control Group Low Fit

Topic Introduction
Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

TMF (Terra Mea Foundation) Low Fit Intro
Below you can see the website of the **humanitarian Non-Governmental Organization (NGO) "Terra Mea Foundation".** The NGO focuses on mitigating inequalities in developing countries and working towards fair living for all.

Please read their "About us" section carefully, as you will later be asked for your opinion.

→ *Figure 3.* **Terra Mea Foundation humanitarian "About us" website mockup**

Manipulation Check
Please indicate the extent to which you agree or disagree with the following statement.

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| The NGO Terra Mea Foundation focuses on environmental issues. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

| | Very low (1) | Low (2) | Somewhat low (3) | Neither low nor high (4) | Somewhat high (5) | High (6) | Very high (7) |
|---|---|---|---|---|---|---|---|
| Honesty (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Sincerity (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Trustworthiness (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Capability (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Intelligence (5) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Skillfulness (6) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

To what extent do you agree or disagree with the following statements about the **Terra Mea Foundation**?

Overall, I think that the Terra Mea Foundation...

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| has a good reputation. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| has a good image. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well respected. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well thought of. (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

**Demographics**

Equal to "Demographics" shown in Control Group Petroplyn

### 4) Experimental Group: High Fit Donation

Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

Petroplyn Intro
Below you can see the website of the **oil company "Petroplyn"**, on which they explain their efforts regarding sustainability.

Please read the "About us" section of Petroplyn carefully, as you will later be asked for your opinion.

→ *Figure 1.* **Petroplyn "About us" website mockup**

TMF (Terra Mea Foundation) High Fit Intro
Below you can see the website of the **environmental Non-Governmental Organization (NGO) "Terra Mea Foundation".** The NGO focuses on mitigating climate change and safeguarding the environment.

 Please read their "About us" section carefully, as you will later be asked for your opinion.

→ *Figure 2.* **Terra Mea Foundation environmental "About us" website mockup**

Donation High Fit
Recently, Petroplyn has announced to **donate one million euros** to the Terra Mea Foundation in order to support the NGOs efforts to **mitigate the climate change consequences.**

 Please read their message about this donation below.

→ *Figure 4.* **High fit donation website mockup**

Please indicate the extent to which you agree or disagree with the following statements.

|  | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| The NGO Terra Mea Foundation focuses on environmental issues. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Petroplyn and the Terra Mea Foundation are compatible organizations that fit well. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Petroplyn's support for the Terra Mea Foundation is focused on a partnership of several years. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

How would you estimate the **oil company Petroplyn** on the following characteristics?

|  | Very low (1) | Low (2) | Somewhat low (3) | Neither low nor high (4) | Somewhat high (5) | High (6) | Very high (7) |
|---|---|---|---|---|---|---|---|
| Honesty (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Sincerity (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Trustworthiness (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Capability (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Intelligence (5) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Skillfulness (6) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

To what extent do you agree or disagree with the following statements about **Petroplyn**?

Overall, I think that Petroplyn…

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| has a good reputation. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| has a good image. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well respected. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well thought of. (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

| | Very low (1) | Low (2) | Somewhat low (3) | Neither low nor high (4) | Somewhat high (5) | High (6) | Very high (7) |
|---|---|---|---|---|---|---|---|
| Honesty (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Sincerity (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Trustworthiness (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Capability (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Intelligence (5) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Skillfulness (6) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

To what extent do you agree or disagree with the following statements about the **Terra Mea Foundation**?

Overall, I think that the Terra Mea Foundation...

| | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| has a good reputation. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| has a good image. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well respected. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| is well thought of. (4) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

**Demographics**

Equal to "Demographics" shown in Control Group Petoplyn

## 5) Experimental Group: High Fit Partnership

Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

Below you can see the website of the **oil company "Petroplyn"**, on which they explain their efforts regarding sustainability.

Please read the "About us" section of Petroplyn carefully, as you will later be asked for your opinion.

TMF (Terra Mea Foundation) High Fit Intro

Below you can see the website of the **environmental Non-Governmental Organization (NGO) "Terra Mea Foundation".** The NGO focuses on mitigating climate change and safeguarding the environment.

Please read their "About us" section carefully, as you will later be asked for your opinion.

Partnership High Fit

Recently, Petroplyn has announced to **engage in a long-term partnership** with the Terra Mea Foundation for the next five years in order to support the NGOs efforts to **mitigate the climate change consequences.**

Please read their message about this partnership below.

Manipulation Checks

Please indicate the extent to which you agree or disagree with the following statements.

|  | Strongly disagree (1) | Disagree (2) | Somewhat disagree (3) | Neither agree nor disagree (4) | Somewhat agree (5) | Agree (6) | Strongly agree (7) |
|---|---|---|---|---|---|---|---|
| The NGO Terra Mea Foundation focuses on environmental issues. (1) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Petroplyn and the Terra Mea Foundation are compatible organizations that fit well. (2) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |
| Petroplyn's support for the Terra Mea Foundation is focused on a partnership of several years. (3) | ○ | ○ | ○ | ○ | ○ | ○ | ○ |

How would you estimate the **oil company Petroplyn** on the following characteristics?

→ **7-point Likert scale for trust**

To what extent do you agree or disagree with the following statements about **Petroplyn**?

Overall, I think that Petroplyn...

→ **7-point Likert scale for image**

How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

→ **7-point Likert scale for trust**

To what extent do you agree or disagree with the following statements about the **NGO Terra Mea Foundation**?

Overall, I think that the Terra Mea Foundation...

→ **7-point Likert scale for image**

**Demographics**

Equal to "Demographics" shown in Control Group Petoplyn

6)  **Experimental Group: Low Fit Donation**

Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

Below you can see the website of the **oil company "Petroplyn"**, on which they explain their efforts regarding sustainability.

Please read the "About us" section of Petroplyn carefully, as you will later be asked for your opinion.

→ *Figure 1.* **Petroplyn "About us" website mockup**

In addition, below you can see the website of the **humanitarian Non-Governmental Organization (NGO) "Terra Mea Foundation"**. The NGO focuses on mitigating inequalities in developing countries and working towards fair living for all.

 Please read their "About us" section carefully, as you will later be asked for your opinion.

→ *Figure 3.* **Terra Mea Foundation humanitarian "About us" website mockup**

Recently, Petroplyn has announced to **donate one million Euros** to the Terra Mea Foundation in order to support the NGOs efforts to **reach humanitarian goals.**

 Please read their message about this donation below.

→ *Figure 6.* **Low fit donation website mockup**

Please indicate the extent to which you agree or disagree with the following statements.

→ **three manipulation check questions for experimental groups**

How would you estimate the **oil company Petroplyn** on the following characteristics?

→ **7-point Likert scale for trust**

To what extent do you agree or disagree with the following statements about **Petroplyn**?

 Overall, I think that Petroplyn...

→ **7-point Likert scale for image**

How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

→ **7-point Likert scale for trust**

To what extent do you agree or disagree with the following statements about the **NGO Terra Mea Foundation**?

 Overall, I think that the Terra Mea Foundation...

→ **7-point Likert scale for image**

**Demographics**

Equal to "Demographics" shown in Control Group Petoplyn

7) **Experimental Group: Low Fit Partnership**

Topic Introduction
Dear participant,

Climate change is one of the major challenges of our time and extreme weather events are becoming more frequent. Hence, our society needs to transition to more renewable energy sources to help mitigate the consequences of global warming. Therefore, the use of fossil fuels should be reduced in the upcoming years to limit the environmental harm.

Petroplyn Intro
Below you can see the website of the **oil company "Petroplyn"**, on which they explain their efforts regarding sustainability.

Please read the "About us" section of Petroplyn carefully, as you will later be asked for your opinion.

## TMF Low Fit Intro

In addition, below you can see the website of the **humanitarian Non-Governmental Organization (NGO) "Terra Mea Foundation"**. The NGO focuses on mitigating inequalities in developing countries and working towards fair living for all.

 Please read their "About us" section carefully, as you will later be asked for your opinion.

## Partnership Low Fit

Petroplyn has announced to **engage in a long-term partnership** with the Terra Mea Foundation for the next five years in order to support the NGOs efforts to **reach humanitarian goals.**

 Please read their message about this partnership below.

## Manipulation Checks

Please indicate the extent to which you agree or disagree with the following statements.

**→ three manipulation check questions for experimental groups**

## Trust PP EG Low Partnership

How would you estimate the **oil company Petroplyn** on the following characteristics?

**→ 7-point Likert scale for trust**

## Image PP EG Low Partnership

To what extent do you agree or disagree with the following statements about **Petroplyn**?

 Overall, I think that Petroplyn...

**→ 7-point Likert scale for image**

Trust TMF EG Low Partnership
How would you estimate the **NGO Terra Mea Foundation** on the following characteristics?

→ **7-point Likert scale for trust**

Image TMF EG Low Partnership
To what extent do you agree or disagree with the following statements about the **NGO Terra Mea Foundation**?

Overall, I think that the Terra Mea Foundation...

→ **7-point Likert scale for image**

**Demographics**

Equal to "Demographics" shown in Control Group Petoplyn

→ **ALL experimental and control groups get the same debrief in the end:**

For this study a fictitious oil company and/or a fictitious NGO were used.

Thank you for your time spent taking this survey. Your response has been recorded.

If you participated via Prolific, copy and paste the following completion code into Prolific or copy and paste the link:
Completion code: 445DE09B
Link: https://app.prolific.co/submissions/complete?cc=445DE09B