

**Authentic consumer-based CSR communication:
exploring its impacts on corporate reputation and
purchase intention**

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ABSTRACT

In today's socially conscious market environment, organizations are expected to invest in various CSR programs in order to stay competitive and evoke positive consumer attitudes. The most significant element that proved to be the key to successful CSR initiatives and positively impacted the outcomes was authenticity. However, there are numerous challenges that a CSR program involves, including disingenuous communication, which could eventually bring detrimental effects to the organization. Importantly, this study's purpose was to delve into consumer perspectives and comprehend the power of authentic CSR communication and its implications within a corporate context. As for academic relevance, this research provides added value in the context of authentic CSR communication and its impact on corporate reputation and purchase intention since this topic still lacks a thorough investigation in the field of CSR literature. Notably, the proposed research question aimed to explore to what extent authentic consumer-based CSR communication impacts corporate reputation and purchase intention. Furthermore, it sought to provide practical insights to organizations on establishing an effective and authentic CSR program that aligns with stakeholder values, thereby improving the company's reputation and enhancing purchase intention. This research relies on the CSR authenticity construct to identify authentic CSR communication's impact on corporate reputation and purchase intention through the TOMS '10 x10' campaign case. To answer the proposed research question, a quantitative analysis was conducted in the form of an online survey completed by American participants to ensure that respondents are more aware of the brand to aim for higher effectiveness. The final sample included 256 responses demonstrating that stakeholders respond positively when they perceive the dimensions of community link, reliability, congruence, and benevolence in a CSR initiative. The outcome of this research implies that the CSR authenticity dimensions significantly contribute to a successful CSR program while bolstering corporate reputation and increasing purchase intentions.

KEYWORDS: Corporate Social Responsibility, CSR Communication, CSR Authenticity, Corporate Reputation, Purchase Intention

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1. Introduction

According to Pride & Ferrel (2006), corporate social responsibility (CSR) is a company's duty to positively influence and reduce adverse effects on society. CSR activities are expected to benefit the organization by generating positive consumer attitudes and strengthening stakeholder relationships. In today's socially conscious market environment, CSR activities occupy a prominent place on the global corporate agenda. CSR has grown into a focus of business practices owing to several factors, including competition, high media scrutiny, and increasing expectations from numerous stakeholders, such as customers and employees (Joo et al., 2019). Now, greater than ever, organizations are investing in various social programs, from community service and environmental protection to socially conscious business practices (Du et al., 2010). Notably, organizations that have incorporated CSR practices into their business models aiming to support the environment and society can be competitive in the market (Suganthi, 2019). However, the path toward successful CSR communication has its intricacies and challenges – if consumers can sense a disingenuous touch of their CSR practices or even false commitment to a cause, it can have detrimental effects on an organization (Wagner et al., 2009). Due to the increased and widespread adoption of CSR activities, corporations are now faced with the immense responsibility of addressing stakeholders' social or environmental concerns. However, research has indicated negative consequences of CSR communication, for instance, skepticism and scrutiny toward the organization, instead of generating positive outcomes (Wagner et al., 2009).

Nevertheless, one element that has proved to be a significant part of a successful CSR initiative, which impacted the company's advantages: is authenticity (Mazutis & Slawinski, 2015). Previously, authenticity in CSR has been defined as “the perception of a company's CSR actions as a genuine and true expression of the company's beliefs and behavior toward the society that extend beyond legal requirements” (Alhouti et al., 2016, p. 1243). Authentic CSR communication fosters trust and credibility with stakeholders while reinforcing the company's commitment to responsible business practices. To better understand the different factors influencing consumer responses to an organization's authentic CSR communication, this thesis relies on existing literature and is built on the seven dimensions of the CSR authenticity construct (Joo et al., 2019).

Furthermore, the impact of CSR communication is reflected in a firm's brand reputation, which thus serves as a relevant indicator with respect to how CSR communication is perceived among corporate stakeholders. Corporate reputation implies the emotional reactions of stakeholders, including admiration, liking, and trust toward an organization (Fombrun et al., 2011). In connection with brand reputation, there is another possible factor that also indicates how CSR communication is perceived by stakeholders, which is purchase intention. In previous research, there are several examples for examining the authenticity of CSR communication and its effects on the perception of external stakeholders (Alhouti et al., 2016; Joo et al., 2019; Pérez, 2019). In addition, CSR communication has been a relevant research area in recent years due to the growing importance of CSR initiatives and the demand for authenticity by stakeholders (Beckman et al., 2009). There have been studies conducted regarding the links between CSR communication and its effects on stakeholders; however, there are still areas in CSR literature that lack the connection between authentic CSR communication and its impact on the corporate reputation or purchase intention, which both would indicate relevant information of the effectiveness of CSR activities. Hence, the following research question is introduced:

RQ: To what extent does authentic consumer-based CSR communication impact corporate reputation and purchase intention?

There has been an increasing significance around CSR activities and their effects; however, it is essential to focus on the consumer perspectives as well in order to grasp the influential role of authentic CSR communication and its impact in the corporate context (Carroll & Shabana, 2010). Authenticity in CSR communication is critical in shaping the perceived transparency of an organization's social and environmental endeavors (Morsing et al., 2008). The significance of this research lies in the increase of more conscious consumer behavior, which implies that consumers are more likely to be critical of a firm's CSR initiatives before making purchase decisions (Morsing et al., 2008). Thus, exploring and going deeper into the context of authentic CSR communication can provide valuable insights into its effects on corporate reputation and purchase intention.

Also, given the myriad of incidents of 'greenwashing' and deceptive CSR claims, a focus on authentic and transparent CSR communication becomes even more relevant – it has become increasingly important in society, as consumers and stakeholders expect companies to take a stance on social and environmental issues (Lyon & Montgomery, 2015). By

counteracting skepticism induced by such deceptive practices, authentic communication can reinforce corporate-stakeholder relationships and endorse corporate legitimacy in society (Chen & Chang, 2013). As previous research concluded, CSR initiatives have emerged as strategic tools to not only strengthen corporate reputations as well as to influence consumer behaviors, including purchase intention (Lin-Hi & Müller, 2013). To put it differently, organizations that use effective CSR communication could stand out in a crowded market and stay ahead of the competition in an increasingly socially and environmentally conscious world.

Additionally, there are still gaps in the literature regarding the importance of examining the different dimensions of CSR authenticity – it is vital to further explore and go in-depth into how these dimensions influence consumer perception (Joo et al., 2009). While prior studies have extensively explored the impacts of CSR on various business outcomes, the emphasis on how these initiatives are communicated - especially with authenticity, remains relatively scarce. Consequently, exploring authentic CSR communication and its effects from a consumer perspective can substantially provide relevant implications for the existing CSR literature. Authenticity has been highlighted by previous research and its holistic role in CSR communication; nonetheless, there are still specific impacts of authentic CSR communication that need to be wholly studied; thus, this research aims to add scientific value to existing studies by focusing on the effects of authenticity in consumer-based CSR communication on corporate reputation and purchase intention.

The first chapter introduces the above topic of the thesis and the research question. The second chapter will introduce the chosen theoretical concepts for this current study. Briefly, key concepts of CSR communication are included, as well as a discussion regarding corporate reputation and purchase intention, followed by the seven dimensions of CSR authenticity based on previous literature. The theoretical concepts will be structured into sub-sections, and the hypotheses will be proposed. The third chapter will cover an overview of the research design and the operationalization of relevant theoretical constructs. Then lastly, the analysis of data will be discussed, as well as the discussion of this research's implications.

2. Theoretical Framework

2.1 Corporate Social Responsibility

Corporate social responsibility (CSR) could be defined as a business approach that assists a company to be socially accountable — to itself, its stakeholders, and the public. By engaging in CSR, organizations can become aware of their effects on society's economic, social, and environmental facets. However, CSR is a broad concept that differs depending on the company and sector. Additionally, it demonstrates to both consumers and the public that the organization is not just preoccupied with making profits but also takes into account its ethical responsibilities and the impacts of its decisions on society and the environment (Porter & Kramer, 2006). Furthermore, according to Porter & Kramer (2006), the concept of shared value implies that businesses should create economic value in a way that also creates value for society by addressing its needs and challenges. The idea of creating shared value challenges the traditional view that businesses exist solely to provide profit for shareholders. Most importantly, a company's competitiveness and the well-being of the communities in which it operates are interdependent. This signifies a shift from the original idea of CSR as philanthropy to one where businesses participate in societal advancement as partners. In practice, it means that an organization should integrate a social perspective into the core structure in order to understand competition and guide its business strategy (Porter & Kramer, 2006). Undoubtedly, incorporating CSR into the business framework represents innovative thinking of the firm – companies are increasingly applying CSR practices not only for ethical purposes but aiming to achieve strategic goals (Du et al., 2011).

Moreover, CSR allows businesses to express their commitment to ethical and sustainable practices while positively impacting the communities in which they operate. Additionally, CSR has evolved as a competitive strategy for organizations to increase profits, customer loyalty, corporate reputation, and positive attitudes toward the brand (Calabrese et al., 2016). In recent years, stakeholders have seen significant demand for CSR initiatives, an apparent sign for corporations to shed more light on incorporating social and environmental issues in their business operations (Islam et al., 2020). As Frankenthal (2001) previously concluded, CSR is meant to bring something positive and valuable to society, not something to use merely as a PR stunt. In other words, CSR's primary objective for businesses is to take responsibility for their impact on society and the environment, focusing on the important but

feasible initiative with which they can make a difference in the world and improve the quality of life.

2.2 CSR communication

CSR communication refers to the process through which companies communicate their commitments, actions, and achievements related to their social and environmental responsibilities. CSR communication is an essential component of a company's overall CSR strategy since it aids in the creation of a positive reputation, enhances brand loyalty, and involves stakeholders in the company's sustainability efforts. It is also critical for businesses that want to meet consumers' and investors' growing demand for corporate accountability and transparency (Bhattacharya et al., 2008). Moreover, CSR communication is a significant aspect of CSR strategy since it allows companies to share their positive impact on society and the environment and engage stakeholders in a dialogue about their sustainability efforts. Effective CSR communication should be transparent, informative, and engaging and should involve a wide range of stakeholders to ensure that the company's sustainability efforts are aligned with their needs and expectations (Carroll & Shabana, 2010). The advantages of CSR communication include enhancing their reputation and transparency - by communicating their social and environmental initiatives and performance, companies can build a positive reputation with stakeholders, which can help attract new customers and retain loyal customers.

Undoubtedly, CSR communication is central to an organization's CSR strategy and significantly determines the relationship with its stakeholders. An effective and well-thought-through CSR communication strategy ensures great stakeholder engagement, which implies that the organization can convey its social or environmental values while building and strengthening trust (Morsing & Schultz, 2006). If a business manages to create two-way communication between its stakeholders, in that case, it not only gains long-term loyalty but also offers opportunities for innovation and new ideas due to the active participation of stakeholders. Regarding consumer trust, previous research has shown that consumers are more likely to support and engage with socially responsible brands, reflecting that successful and effective CSR communication can positively impact consumer behavior (Pomeroy & Dolnicar, 2009). Moreover, stakeholders need transparent, consistent, and well-aligned CSR communication that demonstrates the genuine dedication of an organization's CSR efforts – it needs to be highly prioritized in its core mission. Specifically, CSR messages should display

the developments in the organization's mission through annual reports or regular updates to give stakeholders a clear overview of their progress, aiming to understand the initiative's impact truly.

2.3 Corporate reputation

Scholars have previously highlighted the overarching relevance of corporate reputation and its effect on creating a competitive advantage for businesses. In previous studies, corporate reputation has been defined as an intangible asset for a business's asset (Ozdora Aksak et al., 2016). Moreover, a firm's reputation lies in its stakeholders' perceptions and emotional reactions, such as admiration, liking, and trust toward the firm (Newburry, 2010). Businesses benefit from corporate reputation in several ways, including increased customer loyalty, a competitive advantage, and increased customer satisfaction (Walsh & Wiedmann, 2004). By communicating their social and environmental initiatives and performance, companies can demonstrate their commitment to responsible business practices and build a positive reputation with stakeholders. This can help attract customers and investors and improve the company's bottom line (Yuquan, 2022). On the other hand, ineffective CSR communication or a lack of transparency can damage corporate reputation and erode stakeholder trust (Singhapakdi et al., 2009). This can lead to reputational risks, such as negative media coverage, consumer boycotts, and regulatory scrutiny (Maignan & Ferrell, 2004). Moreover, there are several ways in which reputation can influence consumer judgment of a company's CSR activities, but briefly, there are positive and negative outcomes to consider (Elving, 2010). Previous research has indicated that consumers are more likely to identify themselves with companies with good reputations than companies with bad reputations, meaning that they are more skeptical towards those organizations that solely aim to improve their reputation (Sen & Bhattacharya 2001). Consumers base their opinions on prior or current experiences with the organization; thus, if an organization has had a bad reputation in the past, it may drive up the levels of skepticism about its CSR practices (Elving, 2010). Consequently, it is essential to pay attention to the intricacies of brand reputation since it has the power to influence the fate of a CSR initiative, which depends on various factors.

As mentioned before, people's views about a company combine to form its reputation. In the eyes of stakeholders, reputation operates as useful information to judge a company on its actions and behavior (Elving, 2010). Hence, stakeholders perceive a company's new CSR

initiatives based on previous and current experiences and communication with that company (Bae & Cameron, 2006). As previously concluded, companies engage with CSR initiatives to advance social welfare and enhance their corporate reputation (Sen & Bhattacharya, 2001). In fact, other studies have strongly demonstrated that CSR practices were initiated by organizations with the ambition to strengthen and solidify their corporate reputation (Lee & Hu, 2018).

It is important to acknowledge that an organization's CSR endeavors must comply with economic responsibilities and business ethics to eventually improve its reputation. As Lee & Hu (2018) has described, corporate reputation includes legal, ethical, and philanthropic responsibilities. In short, legal responsibilities require a company to operate within the law while achieving its economic goals. Ethical responsibilities ensure that a company's actions do not cause harm to individuals or society at large. They are about conducting business in a manner that is fair and truly ethical (Lee & Hu, 2018). Prior research showed that when consumers know a company's ethical endeavors, it positively influences its reputation (Bendixen & Abratt, 2007). Lastly, philanthropic responsibilities are expected by the public in the case of responsible corporations to engage in charitable activities as a way to give back to society (Lee & Hu, 2018). Overall, it is crucial to note that businesses' CSR activities should pay attention to detail and follow economic responsibilities that align with ethical practices, which in turn, strengthens corporate reputation.

2.4 Purchase intention

Purchase intentions have been previously defined as a consumer's conscious plan to try to purchase a product or a brand (Spears & Singh, 2004). Companies can make informed decisions about product development and marketing strategies by understanding consumers' purchase intent. As for earlier studies on CSR and its components, several factors influence consumers' perceptions of a business, such as loyalty, morality, and awareness, which all are precursors for purchase intentions (Sharma et al., 2018). Additionally, consumers are increasingly considering a company's social and environmental performance when making purchase decisions (Du et al., 2010). Previous research by Kim & Ferguson (2016) found that CSR communication positively influences consumers' attitudes toward the company and purchase intentions. Similarly, Pivato et al. (2007) found that consumers were likelier to purchase products from companies with strong CSR commitments and effectively communicate their CSR initiatives. Moreover, other studies have concluded that inauthentic

CSR communication and practices such as greenwashing, which refers to communication that misrepresents a company's environmental performance, can harm consumers' perceptions and purchase intentions (Sen & Bhattacharya, 2001). In addition, greenwashing can create skepticism and distrust among consumers, impacting the decline in their purchase intentions (Du et al., 2010).

Furthermore, previous research has consistently shown a positive relationship between CSR practices and purchase intention. In fact, consumers are inclined towards companies that display responsibility towards society and the environment (Mohr & Webb, 2005). Thus, consumers tend to be more willing to purchase products from companies engaged in environmentally-friendly practices or those contributing to social causes (Lee & Shin, 2010). Additionally, the connection between CSR activities and purchase intention is often studied by increased consumer trust and company identification. Consumers, when they perceive a company to be socially responsible, are more likely to trust it, which can translate into increased purchase intention (Bhattacharya & Sen, 2004). Similarly, consumers who identify with a company's values, often expressed through its CSR initiatives, are likelier to be loyal to that company, leading to increased purchase intentions (Martínez & del Bosque, 2013).

However, it is crucial for organizations to realize that the impact of CSR practices and communication on purchase intention is not always forthright and could be influenced by several elements. For instance, it is dependent on the authenticity of CSR practices and alignment with the organization's core business values. More precisely, consumers can perceive disingenuous CSR initiatives or those that are inconsistent with the company's main activities, potentially leading to negatively affecting customer behavior and purchase intentions (Lichtenstein, Drumwright, & Braig, 2004). It is important to note that while CSR practices and their communication can strengthen purchase intention, businesses must ensure their initiatives are genuine, align with their business strategy, and resonate with their target consumers.

2.5 Authentic CSR communication and its impact on consumers

Authenticity is associated with attributes such as genuineness, reality, and truthfulness (Alhouti et al., 2016). However, the challenge of successfully communicating their CSR activities while remaining authentic is still a current issue for corporations. An authentic consumer evaluation can explain how CSR activities can achieve desired social and

environmental impacts; however, inauthentic evaluations result in a loss of the company's reputation (Skilton & Purdy, 2016). Also, Kim & Ferguson (2019) found that authentic CSR communication positively influenced consumers' attitudes toward a company, which in turn positively influenced their purchase intentions. Additionally, Brammer et al. (2007) also found that authentic CSR communication positively influenced consumers' perceptions of a company's reputation, which in turn positively influenced their willingness to purchase from the company. Consumers may perceive products from companies that engage in authentic CSR communication as higher quality due to the positive associations with social and environmental responsibility (Sen & Bhattacharya, 2001).

Moreover, as Morsing & Schultz (2006) have described previously, authentic CSR communication is a truthful, transparent, and sincere delivery of a company's CSR activities to its stakeholders. Specifically, it goes beyond just reporting positive outcomes; it includes transparency regarding hardships and failures as well to shed light on the challenges of a CSR endeavor. In point of fact, the authenticity of CSR communication can increase the credibility of a company's CSR endeavors and shape consumers' perceptions positively (Lyon & Montgomery, 2015). Additionally, one of the key impacts of authentic CSR communication on consumers is the enhancement of trust which serves as a critical factor in shaping consumer attitudes and behaviors. When consumers perceive an organization's CSR communication as authentic, it increases their trust in the company (Kim, Njite, & Hancer, 2013). This increased trust can lead to a more robust relationship between the consumer and the company, translating into loyalty and increased purchase intention (Bhattacharya & Sen, 2004).

Another effect of authentic CSR communication, it can also reinforce a business's reputation. In addition, authentic CSR communication can project a positive image of the company, enhancing its reputation and making it more attractive to consumers (Becker-Olsen, Cudmore, & Hill, 2006). Nonetheless, the effect of authentic CSR communication is not uniform across all consumers; it largely depends on the individual consumer's values and beliefs. For instance, consumers with high levels of social and environmental consciousness are more likely to be influenced by authentic CSR communication (Mohr & Webb, 2005). Furthermore, consumers who are skeptical about the motives behind CSR initiatives might require more convincing, transparent communication to build trust (Forehand & Grier, 2003). Besides, it's important to highlight that consumers are more informed and critical than ever, with access to a wide range of information sources - thus, any discrepancy between a

company's communicated CSR activities and its actual actions can lead to consumer backlash, damaging the company's reputation (Lyon & Montgomery, 2015).

2.6 Dimensions of CSR authenticity

As previous research has concluded, authenticity itself has been an important factor contributing to a successful CSR campaign; more specifically, in consumer perceptions, authenticity is 'socially-constructed,' and consumers' perceptions of authenticity depend on the specific situation as well (Molleda, 2010). For businesses to successfully and authentically communicate their CSR initiatives, it is essential to understand the consumer's perceptions and attitudes toward the authenticity of the CSR initiative.

Unfortunately, as previously seen in the cases of Volkswagen's greenwashing controversy and the Coca-Cola Life scandal, these current cases indicate that CSR practices lack authenticity (Pontefract, 2016). Consumers base their purchases on the business's reputation, their contributions toward CSR, and most importantly, whether it is authentic. Additionally, it has been concluded that talking the CSR talk decreased the level of authenticity, whereas walking the CSR talk increased its value (Yoon & Lee, 2016). From the stakeholders' perception, it is crucial to see the actual steps the company takes to make a difference; in the case of CSR authenticity, the first step is to take action and then communicate regarding the action.

As Moehl & Friedman (2021) has stated, it is vital to find ways of persistently conducting CSR activities while maintaining consistent communication, which influences consumers' judgment of CSR authenticity. Moreover, social connectedness indicates an influential factor of CSR authenticity that affects external stakeholders' perceptions of CSR (Mazutis & Slawinski, 2015). For external stakeholders, CSR authenticity is influenced by the authenticity of communication, such as message authenticity and social topic awareness. These factors highly influence stakeholders' trust and positive attitudes toward an organization (Hassan et al., 2022).

Additionally, as Pérez (2019) has concluded previously, CSR message authenticity also increases consumer loyalty and purchases. Authentic CSR communication positively impacts corporate evaluation, product association, and purchase intention (Afzali & Kim, 2021). Another study by Beckman et al. (2009) demonstrated that the dimensions of transparency, consistency, genuine passion, and the center of social needs impact on stakeholders are all engrained in the organization associated with CSR authenticity. Also,

according to Jose et al. (2018), stakeholders prioritize the organization's initiatives to improve society and humanity.

As prior research has indicated, when corporations develop deep connections with their local communities by directly addressing their specific needs, they establish authenticity (Beckman et al., 2009). Stakeholders first think of how the CSR initiative will affect them personally and then, secondly, how it will impact their community – this has a trust-building factor from the stakeholder's point of view. This authenticity supports corporate reputation as it provides evidence of the organization's genuine interest in social welfare more than mere profit (Du, Bhattacharya, & Sen, 2010). Generally, consumers perceive CSR initiatives to be more authentic and genuine when an organization's activities are tightly linked to the consumer's community; most people relate to a CSR initiative connected to their area and community (Joo et al., 2019). Moreover, it is essential to note that there is a significant and close relationship between the two dependent variables, corporate reputation, and purchase intention: corporate reputation has proven to highly influence purchase intention. Specifically, a positive reputation evokes trust in stakeholders, a critical factor when making purchase decisions (Walsh & Bartikowski, 2013). In addition, genuine CSR initiatives marked by a strong community link can improve consumers' perception of the company as a socially responsible entity, enhancing their chances of deciding on its goods or services. Overall, community link as a CSR authenticity dimension could have a positive and significant impact on corporate reputation since it implies an authentic commitment to social welfare, which appeals to socially conscious consumers, and eventually reinforces their purchase intentions.

Furthermore, reliability also functions as an essential dimension in the context of authenticity – it could be briefly defined as the degree to which stakeholders believe the CSR program accomplishes what it promises (Alhouti et al., 2016). This factor mirrors a CSR initiative's true values and goals because an organization should do what it promises and be consistent with its messages to be depicted as genuine and trustworthy to stakeholders. Moreover, consistency is the key when an organization communicates its messages – if consumers can sense a contradiction between what the organization says and what it does, consumers will not see them as genuine (Joo et al., 2019). In fact, consumers want to see corporations keep their promises and communicate CSR messages that are authentic. Importantly, a strong reputation could arise from reliable CSR communication and considerably enhance stakeholders' perceptions as well as their purchase intentions (Luo & Bhattacharya, 2006).

Moreover, commitment is another dimension of authenticity linked to the degree to which a CSR initiative is authentic or not. Commitment is the extent to which stakeholders notice that the organization is dedicated to its CSR program, contrary to tailoring initiatives to current trends (Beckman et al., 2009). The meaning behind the dedication to CSR is that the organization truly believes in the cause; thus, its moral values and beliefs manifest in its CSR initiative, as opposed to hopping on a current trend to gain temporary attention. An organization will be considered authentic and passionate when it has a long-term commitment to a cause, and this tendency is appealing to stakeholders. Additionally, a company's commitment to CSR can have a powerful influence on its corporate reputation - when stakeholders perceive a firm is truly committed to CSR, they associate it with a positive corporate reputation, meaning that the firm focuses on societal and environmental issues beyond profitability (Brammer et al., 2006). According to Maignan & Ferrell (2004), consumers are more likely to engage in supportive behaviors, such as repeated purchases and positive word-of-mouth, towards businesses exhibiting a strong commitment to CSR; thus, consumers are more likely to purchase from a brand that is committed to their CSR initiative.

As another dimension of authenticity, congruence implies the degree to which stakeholders identify the accordance between an organization's CSR initiative and the organization's core values (Alhouti et al., 2016). Additionally, for an organization to represent itself as authentic, its CSR actions have to be aligned with its core moral values and messages (Beckman et al., 2009). Congruence is a key authenticity factor due to its deep meaning and a true reflection of the organization's values as a brand – stakeholders perceive brands as authentic whose CSR activities are congruent with their core values and messages. In addition, congruence in CSR enhances corporate reputation by communicating a coherent image of the company to its stakeholders (Brammer & Pavelin, 2006). When an organization's CSR initiatives align with its core values, stakeholders perceive the organization as authentic and credible. This impression of congruence solidifies corporate reputation by declaring that the organization's commitment to social responsibility is an intrinsic part of its identity (Brammer & Pavelin, 2006). Furthermore, congruence evokes consumers to perceive the business as more credible, making them more likely to support it through purchasing (Du, Bhattacharya, & Sen, 2007).

Additionally, benevolence is a factor that stakeholders could perceive as organizations that have charitable initiatives, contrary to those firms that are profit-seeking or driven by commercial goals (Alhouti et al., 2016). Particularly, when stakeholders question the organization's authenticity itself, they feel like the brand only focuses on seeking profit; thus,

it is perceived as inauthentic. Benevolence could be a challenging factor for organizations because they have to consider stakeholders' perceptions since this is the point where organizations can face hypocrisy; hence they must be committed to a cause without prioritizing profitability. Previous research has concluded that consumers have a positive perception of companies that engage in benevolent CSR activities. Furthermore, they perceive such organizations as more trustworthy, ethical, and humane, causing a stronger corporate reputation. According to a study by Mohr, Webb, & Harris (2001), consumers are more likely to support businesses with charitable CSR initiatives, which drives up a corporate reputation. Consequently, this positive reputation enhances the company's image, strengthens its brand, and increases purchase intentions.

Transparency is another significant dimension of CSR authenticity, which measures the extent to which stakeholders recognize CSR decisions and practices as accessible to the public (Beckman et al., 2009). In particular, transparency is a key factor when it comes to authenticity in CSR communication, owing to the effect on stakeholders' views on it; it builds trust and deepens their loyalty toward the organization (Beckman et al., 2009). Prior studies have shed light on the positive relationship between transparency and corporate reputation. Additionally, a research study by Fombrun & Shanley (1990) found that transparency positively influences stakeholders' perceptions of a company's reputation. Thus, when companies transparently communicate their CSR efforts, it reflects their commitment to ethical behavior and responsible business practices, which could lead to higher purchase intention as well.

Lastly, broad impact could be determined as an authenticity dimension which implies an overall significant and broad impact of the CSR program, which benefits society. More precisely, the likelihood that the CSR program will be regarded as genuine increases with the number of individuals affected (Joo et al., 2019). Also, businesses that lead significant societal or environmental projects through their CSR efforts are seen as genuinely committed to their social responsibility, cherishing a bolstered reputation (Fombrun, Gardberg, & Barnett, 2000). Such a broad impact not only justifies the authenticity of the firm's CSR activities but also paints a positive portrait of the organization and has a valuable position in society (Godfrey, Merrill, & Hansen, 2009). Since previous research has confirmed authentic CSR communication's positive influence on attitudes toward the organization and purchase intention as well as the positive effect of different dimensions of CSR authenticity, the following hypotheses are proposed:

H1a: Community link as a dimension of authentic CSR communication positively impacts corporate reputation.

H1b: Community link as a dimension of authentic CSR communication positively impacts purchase intention.

H2a: Reliability as a dimension of authentic CSR communication positively impacts corporate reputation.

H2b: Reliability as a dimension of authentic CSR communication positively impacts purchase intention.

H3a: Commitment as a dimension of authentic CSR communication positively impacts corporate reputation.

H3b: Commitment as a dimension of authentic CSR communication positively impacts purchase intention.

H4a: Congruence as a dimension of authentic CSR communication positively impacts corporate reputation.

H4b: Congruence as a dimension of authentic CSR communication positively impacts purchase intention.

H5a: Benevolence as a dimension of authentic CSR communication positively impacts corporate reputation.

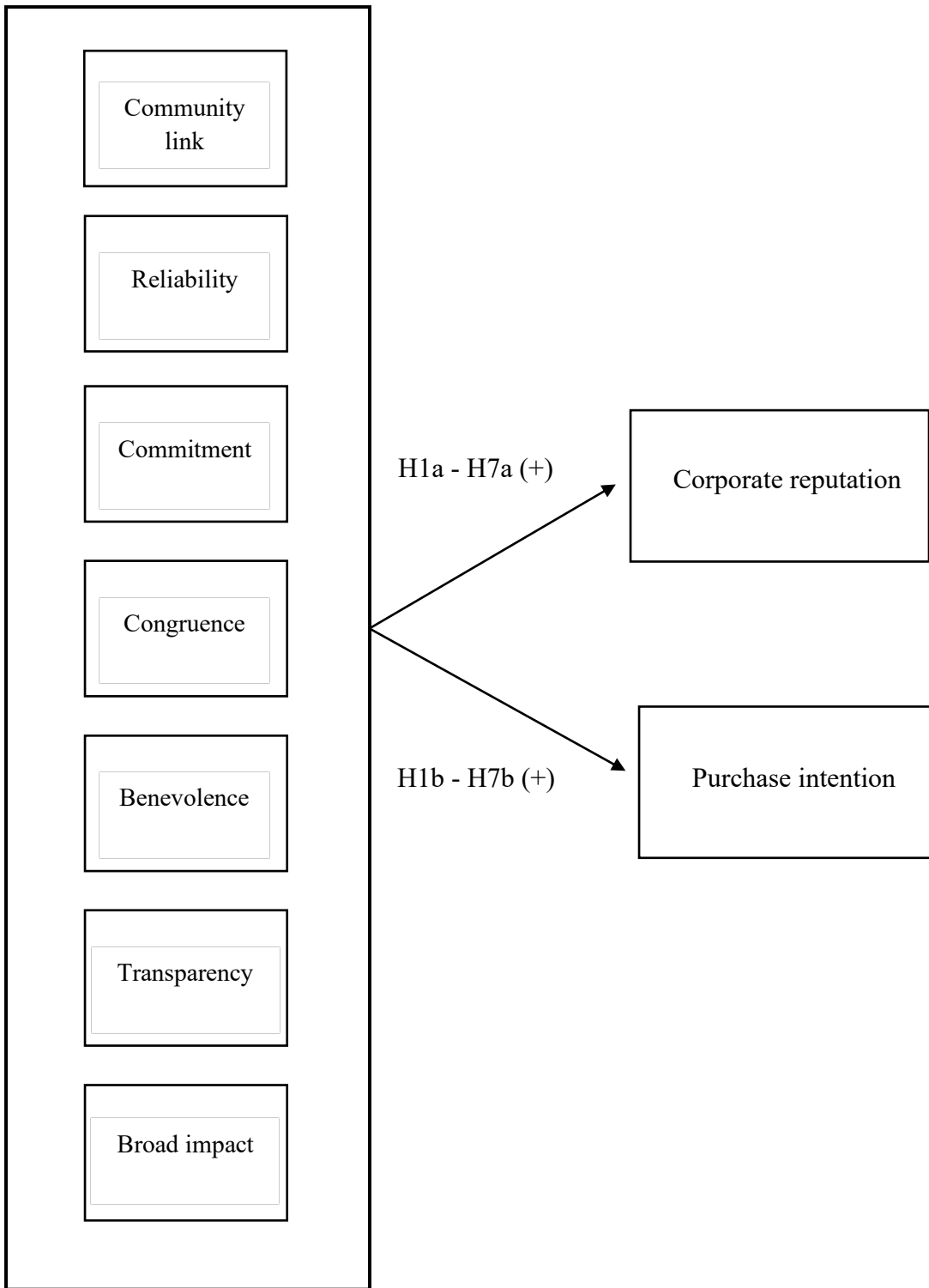
H5b: Benevolence as a dimension of authentic CSR communication positively impacts purchase intention.

H6a: Transparency as a dimension of authentic CSR communication positively impacts corporate reputation.

H6b: Transparency as a dimension of authentic CSR communication positively impacts purchase intention.

H7a: Broad impact as a dimension of authentic CSR communication positively impacts corporate reputation.

H7b: Broad impact as a dimension of authentic CSR communication positively impacts purchase intention.



Seven dimensions of CSR authenticity

Figure 2.6 *Conceptual Model*

3. Methodology

3.1 Research design

To answer the proposed research question, a quantitative analysis was conducted in the form of an online survey, which was designed by using *Qualtrics*. An online survey was convenient for measuring the perception of the consumer-based impact of authentic CSR communication due to the properties of the variables, which are based on the stakeholders' perceptions of CSR communication. By conducting an online survey, there are several benefits to consider, for instance, the quick and effective reach of a sufficient number of responses. Moreover, an online survey is available and convenient for respondents while providing anonymity; thus, there is more space for respondents to express their views more freely. It is also affordable, and the sample would be more accessible for the proposed study (Etikan et al., 2016). However, a few drawbacks must be considered when conducting an online survey. For instance, incomplete surveys are likely due to the online survey since participants may skip over questions. Moreover, inaccurate information or response errors are possible which could be owing to technical issues or problems related to respondent's devices, such as the display of the survey on mobile phones. Although owing to the predominance of the advantages of the online survey, a quantitative method was the most suitable for this study.

In the survey, the chosen case of a CSR initiative was the TOMS '10x10' campaign, which aimed at supporting mental health resources by donating \$10,000 to 10 different mental health organizations worldwide. TOMS is a U.S. brand and has been well-known for supporting causes that resonate with its core values, including its famous 'One for One' concept, where they donated where for every product sold, TOMS donates a product to a person in need. With this chosen CSR campaign, respondents were more aware of the brand due to their American nationality; thus, they could make assumptions and express their feelings about their campaign more effectively. The reasoning behind choosing the TOMS campaign as a case was the brand's special focus on CSR activities and their consumers' involvement in their CSR processes and communication. As in the 'One for One' campaign, consumers could actively participate in the CSR cause; TOMS is dedicated to staying true to their core values as a business. The current case used for this research was suitable to measure consumers' perceptions of the authenticity of the brand and whether they would be keen on purchasing from them or whether it has changed their views of TOMS.

3.2 Sampling and sample

3.2.1 Sampling

To reach a sufficient number of respondents, an overall 256 responses were collected. Owing to convenience sampling, the sample was not completely random, and the recorded responses may not be representative of the population (Etikan et al., 2016). Even though there are a few disadvantages to convenience sampling, it is the most suitable method for this research to gain more insight and draw implications (Etikan et al., 2016). Due to the benefits of convenience sampling, there were a sufficient number of responses in a limited period. Moreover, the data collection took place on *Prolific* since the responses were collected through an online survey. Also, the sample for the online survey was respondents over 18 years old, specifying the nationality of the population as American due to the occurrence of the brand TOMS as it is a truly American brand and significantly more well-known amongst American citizens.

3.2.2 Data collection and cleaning

In order to have a clear and comprehensible text and layout for the participants, there was a pretesting period when respondents made a few suggestions after completing the survey, especially in the wording, such as the word “benevolent” was changed to “charitable” or “altruistic” to “selfless.”. After editing the statements, their wording created a more understandable and direct language for the survey. The complete survey and its questions can be found in *Appendix A*.

Prior to data collection, the criteria on the platform were to only record responses from the American population. As mentioned earlier, an online survey was created in *Qualtrics* and later uploaded to *Prolific*, where the data collection process took place. The data collection took place on 06 April 2023, and all the responses were recorded in three hours. During the data collection, a total of 265 responses were recorded before the data cleaning since 9 respondents did not finish the survey, thus, had to be deleted from the sample. After the data cleaning, a total of 256 responses were included in the sample size. After data collection, the sample was converted from *Qualtrics* to *SPSS* to begin to conduct the needed analyses.

3.2.3 Final sample

A total of 256 responses were added in the final data analysis, which consisted of 45.3 % being female (N=116), 51.2 % being male (N=131), and 2.7 % (N=7) being other. Moreover, the age of the participants ranges from 18 to 75. As for the educational level, 2.0 % (N=5) of the respondents do not have a high school degree, 32.8 % (N=84) claimed to have a high school degree, and 9.0% (N=23) stated to have a vocational degree. Furthermore, the majority of the respondents, 37.1% (N=95), obtained a bachelor's degree, and 15.2 % (N=39) of them had a master's degree; lastly, 3.1% (N=8) stated that to have a doctoral degree.

Apart from the demographic data, respondents were asked whether they were familiar with the brand TOMS and whether they had purchased from the brand before. 39.1 % (N=100) of the participants were familiar with TOMS, and 16.0 % (N=41) were very familiar with the brand. However, 24.2 % (N=62) were very unfamiliar with the brand, and 13.3 % (N=34) respondents were unfamiliar with TOMS. Additionally, 28.5 % (N=73) of the respondents have previously purchased from TOMS, and a greater number have not purchased from the brand before, 71.5 % (N=183).

3.3 Operationalization

3.3.1 Measurements

The measures discussed below were evaluated using a seven-point Likert scale (*1 = strongly disagree, 7 = strongly agree*). Firstly, the independent variables, including the seven dimensions of authenticity, was measured using the CSR authenticity scale, which has successfully identified the consumer perceptions of CSR authenticity in the context of an organization's CSR initiatives (Joo et al., 2019). For the different scales for the CSR authenticity dimensions, there are 3 items for each dimension, such as "I think [CSR program] positively affects my community and the area around me" or "[CSR program] will actually do what it promises to do." The Cronbach's alpha values for all the items were greater than the recommended value of 0.50 (Hair, 2010).

Moreover, the dependent variable corporate reputation will be measured by RepTrak Pulse, which is an appropriate scale for corporate reputation (Ponzi et al., 2011). Corporate

reputation will be assessed with four items: “[Company] is a company I have a good feeling about,” “[Company] is a company that I trust,” “[Company] is a company that I admire, and respect,” and “[Company] has a good overall reputation.” The reliability of the scale is proved by Cronbach’s alpha value of $\alpha = .96$.

The second dependent variable, purchase intention, was measured using the Purchase Intention Scale taken by Kwon et al. (2007). Three items of purchase intention were adopted from this scale, relying on the seven-point response format. This scale had a high reliability value according to Cronbach’s alpha of $\alpha = .93$. Additionally, control variables will be added, including age, gender, and educational background.

3.3.2 Structure of the survey

Firstly, the online survey began with an introduction that welcomed the respondent and gave context regarding the research, including the topic of the study as well as the approximate duration of the completion. Moreover, there was a consent statement referring to participating in this research, ensuring that participants understood the provided information and agreed to start the questionnaire. After this, there was a brief introduction of the TOMS case in the form of an article snippet to give context and relevant information to the participants. Then, the first question was introduced about familiarity with the brand TOMS and whether they have purchased from TOMS before. After this, the seven authenticity dimensions (community link, reliability, commitment, congruence, benevolence, transparency, and broad impact) were introduced, focusing on the respondents’ perceptions of them in the case of TOMS. Followed by this, one question was included regarding corporate reputation and one with purchase intention to understand respondents’ perceptions in connection with the TOMS campaign. Additionally, there was an open-ended question about whether participants have seen other examples of CSR initiatives and whether it has changed their views of that brand. Lastly, there were a few demographic questions, including age, gender, and educational background. At the end of the survey, there was a note thanking the respondent for completing the survey and that their response has been recorded.

3.3.3 Reliability and validity

This study relies on previously validated scales, indicating that all implemented scales are based on prior studies. In addition, the data was completely anonymous and will not be shared the respondents' personal information with any third party under any circumstances. Also, all the data provided by respondents was solely for the purpose of this research and will not be revealed to the public. Before starting the necessary analyses for this research, reliability analyses had to be conducted for each of the variables to test whether the independent and dependent variables would ensure that the outcome of the further analyses would be trusted.

Community link

As one of the seven dimensions of authenticity, community link is an independent variable that needs to be measured through the CSR authenticity scale, a seven-point Likert scale (*1 = strongly disagree, 7 = strongly agree*) by Joo et al. (2019). The scale contains 3 items measuring the participants' levels of community link in connection to the TOMS CSR initiative. The items have not been changed; only the 'TOMS initiative' was adjusted to the original statements. Moreover, a reliability test was conducted, and the scale has proven to be reliable according to Cronbach's alpha value, being $\alpha = .955$. Since the value has a high value, it shows that this dimension can be further applied in this research.

Reliability

As the second scale of the dimensions of authenticity, reliability functions as an independent variable as well. This scale includes three items provided by Joo et al. (2019) and measures the reliability of the TOMS CSR campaign. The items have not been changed, merely 'TOMS' was added in the statements for the adjustment. As for the reliability analysis, Cronbach's alpha has indicated a high value of $\alpha = .941$; thus, is applicable for further analysis.

Commitment

Commitment was measured as an independent variable as well. This scale comprises three items by Joo et al. (2009) and measures the levels of commitment to the TOMS initiative. The items included were not modified or added. After the reliability analysis, Cronbach's alpha had a value of $\alpha = .924$, showing its relevance for additional analysis.

Congruence

Congruence also functions as an independent variable, and the scale includes three items, focusing on the congruence of the CSR campaign by TOMS and whether it connected well to the brand itself. The 3 items were not changed in any way, and merely the 'TOMS' word has been adjusted in the original statements. The Cronbach's alpha was $\alpha = .937$, meaning that it suffices for further analysis for this research.

Benevolence

Benevolence is another dimension of authenticity and an independent variable. Three items were added to the scale, including the qualities of the cause and whether it was a charitable initiative. Moreover, two words were changed in the statements to make the statements more precise and straightforward. In the first statement, the word 'altruistic' was replaced with 'selfless,' as the whole sentence was 'The support by TOMS for its initiative seemed selfless to me.' In the second statement, 'benevolent' was changed to 'charitable' – 'TOMS seemed charitable in its support of its initiative.' As for the reliability of the scale, Cronbach's alpha had a value of $\alpha = .844$; thus, it was significant enough to carry on with other analyses.

Transparency

The next authenticity dimension was transparency, also an independent variable. This scale comprises three items by Joo et al. (2009) and measures the TOMS initiative's perceived transparency levels. None of the original statements were modified or excluded

from the scale. The Cronbach's alpha also indicated a value of $\alpha = .929$, high enough to continue with further analyses.

Broad impact

As for the last dimension of authenticity, broad impact was measured as an independent variable as well. The scale contains three items focusing on the overall impact of the TOMS CSR initiative on society. The statements remained as in the original scale, without any modifications or corrections. The reliability analysis resulted in a Cronbach's alpha of a high value of $\alpha = .961$, which is a significant value for additional analyses.

Corporate reputation

As one of the two moderators, corporate reputation functions as a dependent variable. In this study, it can be predicted that the different dimensions of authenticity have a positive effect on corporate reputation. The scale for measuring corporate reputation was adopted from RepTrak Pulse by Ponzi et al. (2011). There were four items used in the scale, measuring brand reputation through a seven-point Likert scale ($1 = strongly disagree$, $7 = strongly agree$). The items have not been changed, and no further information was added to the statements. The Cronbach's alpha of the corporate reputation was a value of $\alpha = .934$, which is relevant enough to continue with further analyses.

Purchase intention

Purchase intention, as the second moderator, serves as a dependent variable. As well as in the case of corporate reputation, it is expected that the authenticity dimensions have a positive impact on purchase intention. The scale used to measure purchase intention is the Purchase Intention Scale taken by Kwon et al. (2007). In this scale, there are three items measuring the participants' intention to buy TOMS products by using a seven-point Likert scale ($1 = strongly disagree$, $7 = strongly agree$). There were a few modifications in the statements, aiming for a comprehensible text for the respondents. In the first statement, the original text was 'I would purchase the item', and in the survey, it was 'I would purchase items from TOMS'. Moreover, the second item was modified from 'The probability that I

would consider buying is high’ to ‘The likelihood that I would consider buying from TOMS is high.’ Lastly, the third statement was changed from ‘I would consider buying the item at the price listed’ to ‘I would consider buying items from TOMS, concerning their price range,’ which refers to the price range indicated at the introduction of TOMS at the beginning of the survey. As for the reliability analysis, Cronbach’s alpha was a high value of $\alpha = .950$, indicating significance for additional analysis.

Table 3.3.3 Summary of the reliability analyses

Variables	<i>M</i>	<i>SD</i>	Cronbach’s α
Community link	3.69	1.43	.955
Reliability	5.12	1.10	.941
Commitment	5.33	1.07	.924
Congruence	5.45	1.14	.937
Benevolence	5.19	1.14	.844
Transparency	5.10	1.17	.929
Broad impact	5.21	1.19	.961
Corporate reputation	5.23	1.10	.934
Purchase intention	4.74	1.52	.950

3.3.4 Data analysis

The data analysis was conducted through the software *SPSS Statistics*. Followed by conducting the reliability analyses of each of the variables, several assumptions were checked before conducting the reliability analyses. More precisely, assumptions of homogeneity of variance and linearity, normality, and outliers were checked. Afterward, the introduced

hypotheses and the direct effect between variables were analyzed through regression analysis to measure the strength of the relationship between the dependent and independent variables. Specifically, two regression analyses were needed to examine the relationship between corporate reputation and the authenticity dimensions and another between purchase intention and the authenticity dimensions. After the regression analyses were conducted, the proposed hypotheses were accepted or rejected.

4. Results

In this chapter, all the proposed hypotheses will be tested and discussed. Before conducting the analyses, several assumptions were checked of the regression analyses. First, normality was checked for corporate reputation, which suggested no significant deviations from normality. Moreover, there were no outliers since they were between the values of standardized residuals. The scatterplot of standardized residuals indicated that the data met the assumptions of homogeneity of variance and linearity.

As for purchase intention, there were no major deviations from normality. Additionally, there were no outliers, and the values were in the standardized residuals. In the case of purchase intention, the scatterplot of standardized residuals showed that the data met the assumptions of homogeneity of variance and linearity.

4.1 Correlation analysis

In this research, a bivariate correlation was conducted, aiming to test to what extent the variables are correlated with each other. More specifically, Pearson's (r) correlation was used to study the above-mentioned strength of the relationships between variables and help understand the hypotheses' outcomes. After conducting the correlation analysis, every independent variable showed positive significance between the two dependent variables.

Firstly, there was a positive significance between the independent variable community link and the dependent variable corporate reputation, which means that the more consumers experience a community link regarding the TOMS CSR initiative, the more increased reputation it will generate ($r = .41, p < .001$). Secondly, there was a relevant positive relationship between reliability as the independent variable and corporate reputation as the dependent variable, meaning the more consumers perceive the TOMS campaign as reliable, the more TOMS's reputation will be positively impacted ($r = .72, p < .001$). Moreover, there was a positive relation between the variables commitment and corporate reputation, which implies that the more individuals perceive the TOMS CSR initiative committed to the cause, the better their reputation will be positively affected ($r = .70, p < .001$). There was also a positive correlation between the variables congruence and corporate reputation, which means that the more a TOMS CSR campaign is connected to the brand itself, the more it will significantly impact its reputation ($r = .70, p < .001$). There was a relevant and positive relation for the variables benevolence and corporate reputation, which indicates that the more

charitable the TOMS initiative seems, the stronger the brand's reputation would be ($r = .68, p < .001$). Furthermore, there was also a positive relevance between the independent variable transparency and the dependent variable corporate reputation, meaning that the more transparent TOMS's CSR campaign is, the more TOMS gains a more substantial reputation ($r = .70, p < .001$). Lastly, the relationship between broad impact and corporate reputation was also considered positive and significant, which suggests that the broader impact the TOMS initiative has on society, the more it affects TOMS' reputation positively ($r = .72, p < .001$).

As for the second dependent variable, purchase intention, there was a significant and positive correlation with the independent variable, community link, implying that the more individuals found the TOMS campaign helpful effects on their community, the more likely the brand's purchase intention would be higher ($r = .42, p < .001$). There was also a positive relationship between reliability and purchase intention, which indicates that the more reliable the CSR campaign was, the higher the purchase intention towards TOMS' would be ($r = .55, p < .001$). Moreover, there was a significant and positive relationship found between commitment and purchase intention, which shows that the more committed TOMS' campaign to the cause, the more significant purchase intention would be toward the brand ($r = .53, p < .001$). Further, between the dependent variable purchase intention and the independent variable congruence, there was a significant correlation, which implies that the more the TOMS CSR initiative is connected to the brand itself, the higher the purchase intention would be ($r = .55, p < .001$). As for the relationship between purchase intention and benevolence, there was a relevant and positive outcome, indicating that the more TOMS' campaign seems like a charitable cause to consumers, the more considerable the purchase intention would be ($r = .55, p < .001$). Additionally, there was a positive and significant relation between purchase intention and transparency, which shows that the more transparent TOMS with their CSR initiative, the more likely consumers would purchase from the brand ($r = .42, p < .001$). Last but not least, there was a relevant and positive relationship between purchase intention and broad impact, which suggests that the more TOMS' CSR campaign seems to have a broad impact on society, the higher the purchase intention would be ($r = .41, p < .001$).

Table 4.1 Correlation analysis between the seven CSR authenticity dimensions, corporate reputation, and purchase intention

Variables	1.	2.	3.	4.	5.	6.	7.	8.	9.
1. Community link	-								
2. Reliability	.406**	-							
3. Commitment	.361**	.730**	-						
4. Benevolence	.324**	.550**	.714**	-					
5. Transparency	.332**	.615**	.629**	.625**	-				
6. Broad impact	.368**	.597**	.663**	.649**	.555**	-			
7. Corporate reputation	.406**	.717**	.704**	.684**	.617**	.715**	-		
8. Purchase intention	.419**	.548**	.534**	.546**	.416**	.496**	.713**	-	
9. Congruence	.344**	.614**	.706**	.633**	.583**	.568**	.696**	.546**	-

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

4.2 Regression analysis

After conducting a correlation analysis on the variables, multiple linear regression analyses had to be undertaken to better understand and observe the relationship between variables. Firstly, (as Model 1), the dependent variable corporate reputation was tested, with the predictors being the seven authenticity dimensions: community link, reliability, commitment, congruence, benevolence, transparency, and broad impact. The model showed significance since $F(7,248) = 86.98, p < .001, R^2 = .711$. Secondly, (as Model 2), another multiple linear regression analysis was conducted to test purchase intention as a dependent variable, with the seven authenticity dimensions being: community link, reliability,

commitment, congruence, benevolence, transparency, and broad impact. This model was also found to be significant due to the values being $F(7,248) = 28.15, p < .001, R^2 = .443$.

Table 4.2 Results of the regression analyses

Variables	Model 1 (Corporate reputation as DV)	Model 2 (Purchase intention as DV)
Independent variables (IV)		
<i>Community link</i>	.047	.181***
<i>Reliability</i>	.283***	.239**
<i>Commitment</i>	-.006	-.020
<i>Benevolence</i>	.175**	.252**
<i>Transparency</i>	.043	-.097
<i>Broad impact</i>	.270***	.073
<i>Congruence</i>	.221***	.207**
<i>R</i> ²	.711	.443
<i>F</i>	86.98***	28.15***
<i>N</i>	256	256

Notes: Reported effects are standardized (Beta) coefficients.

Significance levels: ~ $p < .10$ * $p < .05$ ** $p < .01$ *** $p < .001$.

Hypothesis 1a.

The following hypothesis aimed to predict that community link positively impacts corporate reputation; thus, in the case of the TOMS CSR campaign of supporting mental health resources, it would result in a stronger reputation for the brand. However, according to the regression analysis, community link does not serve as a significant variable impacting

corporate reputation ($b = .047, t = 1.23, p < .218$). This shows that community link does not function as a detrimental factor in strengthening corporate reputation regarding a company's CSR initiatives – in other words, this hypothesis was rejected.

Hypothesis 1b.

This hypothesis was formulated to predict community link's positive impact on the purchase intention of a brand which means that consumers would more likely purchase from a brand whose CSR initiative has a positive effect on their community. Moreover, the multiple regression analysis indicated that community link indeed has a significantly positive impact on purchase intention ($b = .181, t = 3.43, p < .001$). Thus, this hypothesis was confirmed.

Hypothesis 2a.

The following hypothesis was set to measure the effect of reliability as a CSR authenticity factor on corporate reputation. More specifically, it was hypothesized that a reliable CSR communication campaign would have a positive and significant impact on corporate reputation. After conducting the regression analysis, the outcome demonstrated that reliability in a CSR initiative is a significant factor when it comes to the reputation of the company; thus, reliability in CSR communication positively affects corporate reputation ($b = .283, t = 5.19, p < .001$). Therefore, this hypothesis was verified.

Hypothesis 2b.

This hypothesis was aimed at measuring the positive and relevant effect of reliability on purchase intention in CSR communication. Additionally, it implies that a reliable CSR project would positively impact and drive up purchase intention. Based on the results of the regression analysis, the variable reliability plays a significant factor in affecting purchase intention ($b = .239, t = 3.17, p = .002$). Thus, it indicates that reliability has a significant and positive impact on purchase intention when communicating CSR efforts – therefore, this hypothesis was accepted.

Hypothesis 3a.

The third hypothesis speculated that commitment as a factor in CSR authenticity positively impacts corporate reputation when communicating their CSR endeavors. Furthermore, it was hypothesized that when a CSR project seems to be committed to the cause, it means that it would enhance corporate reputation. However, according to the results of the regression analysis, commitment does not function as a significant factor regarding corporate reputation ($b = -.006$, $t = -.095$, $p < .924$). Consequently, this hypothesis was rejected.

Hypothesis 3b.

The following hypothesis measured the effect of commitment on purchase intention, which was assumed to have a positive and relevant relationship between the two variables. Therefore, as another factor in CSR authenticity, the commitment was predicted to influence purchase intention regarding a CSR campaign. Although, after conducting the multiple linear regression analysis, commitment did not significantly affect purchase intention ($b = -.020$, $t = -.221$, $p = .825$). Again, this hypothesis had to be rejected.

Hypothesis 4a.

As the fourth hypothesis, it was speculated that congruence has a significant and positive impact on corporate reputation, meaning that the more a CSR initiative is connected to the brand itself, the stronger its reputation would be. Based on the outcome of the regression analysis, it is evident that congruence plays a prominent role in positively affecting corporate reputation ($b = .221$, $t = 4.27$, $p < .001$). This shows that if a brand's CSR strategy aligns well with its brand, it will significantly strengthen its reputation. Thus, this hypothesis was confirmed.

Hypothesis 4b.

This hypothesis aimed at assuming a positive and relevant relationship and impact of congruence on purchase intention. This implies that a CSR campaign's messages are well-aligned with the brand's values, which increases the company's purchase intention.

Moreover, the regression analysis results show that congruence significantly affects purchase intention ($b = .207, t = 2.89, p = .004$). Therefore, it suggests that if a brand's CSR communication connects well to the brand, it will drive up purchase intention after – consequently, this hypothesis was verified.

Hypothesis 5a.

The fifth hypothesis is assumed to have a positive and significant relationship between the benevolence of CSR communication and corporate reputation - which predicts that when a CSR initiative is perceived to be a charitable cause, it gains a stronger reputation for the brand. Based on the outcome of the linear regression analysis, benevolence showed significance, which means that it functions as a vital part of a CSR project, which consecutively increases corporate reputation ($b = .175, t = 3.20, p = .002$). For this reason, this hypothesis was confirmed.

Hypothesis 5b.

The following hypothesis focused on the positive effect of the benevolence of a CSR initiative on purchase intention. This means that when consumers consider a CSR campaign a charitable cause, it possibly causes a significant gain in the company's purchase intention. The results of the linear regression analysis have indicated that there is a substantial role of benevolence in purchase intention, which means that when a CSR campaign is perceived to be a charitable or selfless cause, it increases consumers' motive to buy products or services from the brand ($b = .252, t = 3.31, p = .001$). Therefore, this hypothesis was accepted.

Hypothesis 6a.

The sixth hypothesis suggested that transparency as a factor in authentic CSR communication has a positive and significant effect on corporate reputation. In other words, when a CSR campaign's communication is perceived to be transparent, it may positively impact the reputation of the corporation. After conducting the regression analysis, the results have shown that transparency is insignificant when affecting corporate reputation; thus, it does not play a crucial part in CSR authenticity ($b = .043, t = 8.88, p = .380$). Accordingly, this hypothesis was rejected.

Hypothesis 6b.

The next hypothesis included the prediction of the factor of transparency's positive and relevant impact on purchase intention, which refers to the CSR project's transparent communication perceived by consumers and its effect on their willingness to purchase from the brand in the future. Interestingly, based on the multiple linear regression analysis results, transparency did not play a significant factor in purchase intention ($b = -.097, t = -1.43, p = .155$). Thus, this hypothesis was rejected.

Hypothesis 7a.

Lastly, the following hypothesis aimed to predict a positive and relevant relationship between broad impact and corporate reputation, specifically, the CSR campaign's impact on society, eventually driving up the brand's reputation. As the results have indicated, there is a significant and positive impact of broad implications for corporate reputation, which entails that a CSR initiative that benefits society has a bigger chance to gain a stronger reputation ($b = .270, t = 5.39, p < .001$). Consequently, this hypothesis was confirmed.

Hypothesis 7b.

This hypothesis was set to measure broad impact as a factor in CSR communication to affect purchase intention significantly and positively. It was hypothesized that when a CSR project sets out to help society on a broader scale, it will benefit the brand's purchase intention. However, according to the results of the linear regression analysis, the broad impact was insignificant concerning purchase intention regarding CSR communication ($b = .073, t = 1.04, p = .296$). Thus, this hypothesis was rejected.

Table 4.3 Summary of the outcome of the hypotheses

H1a. <i>Community link as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Rejected.
H1b. <i>Community link as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Confirmed.

H2a. <i>Reliability as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Confirmed
H2b. <i>Reliability as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Confirmed.
H3a. <i>Commitment as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Rejected.
H3b. <i>Commitment as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Rejected.
H4a. <i>Congruence as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Confirmed.
H4b. <i>Congruence as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Confirmed.
H5a. <i>Benevolence as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Confirmed.
H5b. <i>Benevolence as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Confirmed.
H6a. <i>Transparency as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Rejected.
H6b. <i>Transparency as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Rejected.
H7a. <i>Broad impact as a dimension of authentic CSR communication positively impacts corporate reputation.</i>	Confirmed.
H7b. <i>Broad impact as a dimension of authentic CSR communication positively impacts purchase intention.</i>	Rejected.

5. Discussion

In this chapter, there will be a more in-depth discussion regarding the results and implications of the research, focusing on the theoretical implications. More precisely, the prior mentioned theoretical concepts will be discussed with their links to the outcomes of this study.

As previously mentioned, there is still a lack of understanding surrounding CSR authenticity and its possible effects on the consumer perspective. Importantly, it is essential to note that implementing a successful CSR project includes authenticity as one of the most significant elements (Beckman et al., 2009). For businesses, it is challenging to balance out and create a CSR initiative that offers all the elements of CSR authenticity. However, if executed well, it means a boost for the company's reputation and purchase intention. Primarily, this research was built on that need to be the theoretical framework by Joo et al. (2019), which aims at measuring the authenticity of CSR communication and its effects on the perception of external stakeholders. This model consists of the seven CSR authenticity dimensions that supported this research, examining CSR communication and its impact on corporate reputation as well as purchase intention. As the different dimensions influence consumer responses to an organization's authentic communication, in this study, all of them were included to accurately measure CSR authenticity along with their significant effects on the dependent variables. With this construct, the aim was to bring new insight into the CSR literature by studying the impact of authentic CSR communication on corporate reputation and purchase intention. Moreover, another goal of this research was to contribute to the business sphere with a new approach to communicating a CSR initiative.

Firstly, it is important to highlight that according to the results, community link was a positive and significant predictor of purchase intention, which foreshadows that consumers would more likely purchase products or services from a brand that supports their community. As Beckman et al. (2009) stated, stakeholders perceive CSR programs as more authentic and connected to their communities, which demonstrates that consumers would more likely buy products from corporations that are beneficial to their local communities. Moreover, community connectedness in CSR communication means consumers are more drawn to organizations, which is the core of authenticity perceptions (Mazutis & Slawinski, 2015). It has been recorded that if a company's CSR efforts are aimed at the individual or their community, it will build trust in the organization (Joo et al., 2009). In the case of the TOMS

'10x10' campaign included in the survey, the company's goal was to provide tangible support for mental resources, meaning that the respondents may have felt more inclined to buy from TOMS in the future to support the cause.

As for another significant authenticity factor in this research, reliability has shown a high relevance in both corporate reputation and purchase intention. It has been previously mentioned that reliability is also an element of trust which stakeholders perceive when an organization acts as it previously pledged to do so (Alhouti et al., 2016). As previous literature has discussed, an organization's communication should be aligned with its CSR activities, eventually creating legitimacy for their brand (Joo et al., 2009). TOMS, well-known for successfully demonstrating its CSR efforts, has been in line with its promises and communication about its projects ('One for One' concept). Since TOMS has shown their reliability and trustworthiness in their previous campaigns, respondents assumed that the presented TOMS program also has tangible results as the ones before. Thus, the results indicate that when consumers perceive an organization's CSR efforts to be reliable, it positively affects brand reputation and purchase intention.

Moreover, the results also indicated that the authenticity dimension of congruence positively and significantly impacts corporate reputation and purchase intention. Previous literature pointed out that an organization is perceived to be authentic when its CSR activities are in line with and grounded in its core values (Beckman et al., 2009). Congruence implies the alignment between the business's CSR efforts and its core values, which TOMS have immaculately demonstrated in its mental health campaign. More specifically, respondents felt TOMS's actions logically agreed with their core values as a business. As mentioned before, TOMS has a long history of CSR programs, which points to the fact that respondents assumed congruence between the initiative and the core values of the brand – this, eventually, greatly impacts brand reputation and purchase intention towards the organization. If consumers see an agreement between the CSR project and the business concept, they are more inclined to buy products from them, and their perception of the brand will be more positive as well.

Another significant predictor of the increase in corporate reputation and purchase intention was benevolence. According to previous studies, benevolence could be defined when stakeholders perceive a CSR program as charitable, suggesting that the project is not merely a PR stunt (Alhouti et al., 2016). When consumers perceive a CSR project as authentic, they believe the organization is not utilizing it solely for their benefit but is genuinely committed to the cause. Hence, respondents perceived the TOMS campaign as

benevolent, implying that the company is committed to the cause and has selfless motives. Based on the results, this positively affects and increases the corporate reputation and intention to purchase products from TOMS.

According to the outcome of the analyses, it was found that broad impact as a dimension of CSR authenticity has a significant and positive relationship with corporate reputation. As prior research has shown, a broad impact could be described when stakeholders perceive the CSR program to benefit numerous individuals' lives (Joo et al., 2009). Furthermore, the authenticity of an organization's CSR project depends on its extent; it plays a crucial role in a successful program to affect as many lives as possible. Since respondents believed that the TOMS program had a broad impact on society, it eventually only affected corporate reputation significantly. As the results have indicated, this program was perceived by respondents as admirable and evoked trust regarding the campaign's purpose.

5.1 Managerial implications

This research could provide different implications and practical suggestions regarding the CSR authenticity dimensions' impact on corporate reputation and purchase intention. Primarily, this study offered several practical recommendations concerning the precursors of an authentic CSR initiative; it provides more insight into the intricacies of establishing a successful program that strengthens corporate reputation and increases purchase intention. More precisely, the prominent factors that enhance brand reputation include reliability, congruence, benevolence, and broad impact – if carefully considered, these elements can lead to an authentic CSR program. Moreover, organizations should take into account the above factors to recognize what they need to implement into their project, meaning that if they choose to stand behind a cause, they need to be truly authentic and trustworthy toward their stakeholders to establish a successful program. Additionally, it is important to highlight that organizations should choose CSR projects that align well with their core values as a company; as seen with the example of the TOMS campaign, it is crucial to support a cause that fits well with the business.

Another vital implication to note was the high significance of authenticity in CSR campaigns – it is undoubtedly a powerful attribute of a project, and its impact on the organization's success is unquestionable. More specifically, purchase intention was also positively affected by several authenticity dimensions, including community link, reliability,

congruence, and benevolence. These precursors suggest that when consumers perceive these factors of a program, it will most likely be an authentic and efficient program. Consequently, businesses should aim for establishing their CSR initiatives as they promise to do so – it is necessary to acknowledge and learn about the elements of authenticity perceived by consumers.

6. Conclusion

6.1 Summary

This research aimed to explore and go in-depth into the consumer perspectives and understand the influential role of authentic CSR communication and its impact in the corporate context. More precisely, this research aimed to add scientific value to existing studies by bringing attention to the effects of authenticity in consumer-based CSR communication on corporate reputation and purchase intention. Moreover, another purpose was to provide practical implications for the business sphere on how to establish better an authentic and successful CSR program that resonates with the stakeholders and rewards the organization with a more substantial reputation and increased purchase intention. Furthermore, this study offers insight into the different factors regarding authenticity in CSR communication – reliability, congruence, benevolence, and broad impact was identified as key elements contributing to a CSR campaign’s authenticity. Organizations should carefully take into account these dimensions and ensure they are genuinely committed to the cause they support.

Furthermore, based on the results, stakeholders respond positively when they perceive the factors of community link, reliability, congruence, and benevolence in a CSR effort. Therefore, it suggests that when organizations genuinely embody these factors, which enhances the likelihood of consumers viewing their programs as authentic and congruent with their core values as a brand. This study was supported by the CSR authenticity construct, which established and solidified the base for exploring the direct effects of the dimensions on brand reputation and purchase intention. In conclusion, businesses should aim to purposefully work on their CSR endeavors and understand the elements of authenticity to maximize the CSR effort’s potential and contribute to a social or environmental cause.

6.2 Limitations of the study

There are several limitations of this study that needs to be mentioned, including sample size. More specifically, sample size could affect the generalizability of the findings. A larger sample would provide a more accurate representation of the population and enhance the study’s validity since the presented study had an overall 256 respondents. Moreover, due to the use of *Prolific*, the age range is not as diverse due to the fact that younger generations

are more likely to turn to the platform and provide information. To add another point, in this research, there were only American respondents owing to TOMS as an American brand; however, it could have been more variety if opted for more countries to collect data. It is important to note that this study was limited to collecting data from only American citizens; thus, it cannot be interpreted globally.

6.3 Directions for future research

Following the discussion of the limitations of the study, it is essential to note the directions for future research, particularly exploring the intricacies and challenges of authentic CSR communication and studying the impact of authenticity in the corporate context. First and foremost, as has been already mentioned, the data was only collected from American respondents, and it would be beneficial for future researchers to establish a cross-cultural study that includes several nationalities to reach a more diverse approach. In connection with this, applying a different case study in future research with less socially and environmentally conscious organizations would also effectively measure the consumers' perceptions. Moreover, expanding the research to include a broader range of stakeholders, such as employees, investors, or NGOs, would provide a holistic view of CSR authenticity and its impact on the brand reputation or other factors. Understanding the responses of different stakeholder groups would give a more thorough picture of the subject.

Furthermore, it would be helpful for future researchers to dive deep into a specific industry to understand its CSR authenticity challenges according to their consumers' perceptions. Future studies could shed light on the difficulties of a particular sector and provide solutions to their CSR efforts while implementing the authenticity dimensions.

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Appendix

Appendix A: Questionnaire

Introduction for participants

Dear participant,

Welcome, and thank you for participating in this survey conducted by a Media & Business student at Erasmus University Rotterdam. For this survey, the topic of research is consumer-based CSR authenticity. Please answer the questions carefully and honestly; I am interested in your personal perception and experience. There are no right or wrong answers.

The questionnaire will take approximately 6 minutes, and I appreciate your contribution to the research. All of your answers will be completely anonymous and treated confidentially. Your participation in this experiment is voluntary.

The results of this questionnaire will be solely used for academic purposes and will not be forwarded to any third party. If you decide not to participate in this research, this will not affect you. If you decide to cease your cooperation while filling in the survey, this will in no way affect you either. You can cease your cooperation without giving reasons.

If you have any questions about the research, please do not hesitate to contact me.

Thank you for your participation.

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Introduction to the topic of the research

Please read the article snippet below. The following questions will ask your opinion concerning the TOMS corporate social responsibility (CSR) initiative on supporting mental health resources.

Briefly, TOMS is a shoe and eyewear company, and its business model is based on the "One for One" concept, where for every product sold, TOMS donates a product to a person in need. TOMS has gained popularity for its socially responsible business model, and its shoes and eyewear have become fashionable among many consumers. As for the price range, TOMS products are between \$49 to \$150.



Toms x Loveis Wise Alps shoes.

CREDIT: COURTESY OF TOMS

Toms is marking World Mental Health Day today with the launch of a new grant program.

Called 10×10, Toms is giving \$10,000 grants to 10 different mental health focused organizations around the world. The goal is to help fund access to resources for people to take the "first step" into bettering their mental health, Toms said a statement.

For this initiative, Toms said its Impact team identified organizations that have significant mental health programming and an established track record in providing tangible mental health resources.

The ten organizations receiving the Toms 10×10 grants include AMAFE in Spain, Black Emotional and Mental Health Collective in the United States, Fundación Origen in Mexico, Healthy Minds Alliance by Health360 in the United States, Jack.org in Canada, The LightHouse Arabia in the United Arab Emirates, The Maya Centre in the United Kingdom, MHI Mental Health Initiative in Germany, Team Tilia in Sweden, and Together for Children in Greece.

1. How familiar are you with the brand TOMS?

- Very unfamiliar
- Unfamiliar
- Neutral
- Familiar
- Very familiar

2. Have you purchased from TOMS before?

- Yes
 - No
3. The following items concern your impressions of the initiative and its possible effects on your community. To what extent do you agree with the statements below?
 - People in my community were helped by the TOMS initiative.
 - The TOMS initiative positively affected my community and the area around me.
 - The TOMS initiative was valuable to my community.
 4. The items below concern your impression of the reliability of the TOMS CSR initiative. How much do you agree or disagree with these statements?
 - TOMS actually did what it promised to do.
 - TOMS accomplished what it said it would accomplish.
 - TOMS achieved its designated goals.
 5. The statements below regard your perspective on TOMS and its commitment to the initiative. To what extent do you agree or disagree with the following statements?
 - TOMS provided a great deal of support for its initiative.
 - TOMS seemed to be highly committed to its initiative.
 - TOMS seemed to be highly involved with its initiative.
 6. The items below concern your views on the TOMS CSR initiative and whether it connected well to the brand itself. To what extent do you agree or disagree with the following statements?
 - The TOMS and its initiative fit together well.
 - There was a logical connection between TOMS and its initiative.
 - The initiative seemed to align well with TOMS.
 7. The statements below regard your perspective on the TOMS CSR initiative and whether it seemed like a charitable cause to you. To what extent do you agree or disagree with the following statements?
 - The support by TOMS for its initiative seemed selfless to me.
 - TOMS seemed charitable in its support of its initiative.
 - TOMS was being philanthropic in its support of its initiative.
 8. The items below regard your opinion on the TOMS CSR initiative and its transparency. To what extent do you agree or disagree with the following statements?

- The TOMS initiative seemed very transparent.
 - It was easy to evaluate aspects of the TOMS initiative.
 - The TOMS initiative exhibited a lot of transparency.
9. The statements below concern your views on the TOMS CSR initiative and whether it broadly impacted society. To what extent do you agree or disagree with the following statements?
- The TOMS initiative positively impacted a lot of people.
 - The TOMS initiative benefitted many individuals.
 - The TOMS initiative helped numerous people.
10. The items below regard your perspective on TOMS as an organization and its reputation. To what extent do you agree or disagree with the following statements?
- TOMS is a company I have a good feeling about.
 - TOMS is a company that I trust.
 - TOMS is a company that I admire and respect.
 - TOMS has a good overall reputation.
11. The statements below concern your intention to purchase products from TOMS. To what extent do you agree or disagree with the following statements?
- I would purchase items from TOMS.
 - The likelihood that I would consider buying from TOMS is high.
 - I would consider buying items from TOMS, concerning their price range.
12. Have you seen other examples of CSR initiatives by organizations in the past? If so, has it changed your perspective of that brand?
13. What is your age? (Please answer in numbers)
14. What is your gender?
- Male
 - Female
 - Other
15. What is your highest educational level you have completed?
- Less than high school degree
 - High school degree
 - Vocational degree

- Bachelor's degree
- Master's degree
- Doctoral degree

END OF SURVEY.

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