

Beyond the animal-testing label:

The impact of CSR internal-external congruence on consumer responses

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Abstract

When it comes to corporate social responsibility (CSR), animal testing is a controversial topic, as the regulatory frameworks vary between countries, and some loopholes in the testing procedures of cosmetics products and labeling remain. This situation allows companies to have inconsistent CSR efforts, such as using public statements about non-animal testing conduct without truly adhering to the promise. Previous studies have identified four CSR positions addressing the combination of situations whether or not a company has a public CSR statement, and whether or not they are engaged in taking actions relating to a social concern. The positions are categorized as follows: (1) uniform - where actions align with public statements, (2) washing - where actions do not meet public statements, (3) discreet - when actions are executed without public statements and (4) apathetic - where neither actions nor public statements are made. Based on the four positions, this research aims to shed light on the impact of CSR internal-external congruence of a company on a series of consumer responses, namely brand trustworthiness, brand attractiveness, brand attitude and purchase intention, using the hierarchy of effects framework.

The research specifically focused on animal-testing practices in the cosmetics industry. A 2x2 between-subjects experimental design was conducted with 163 participants. Their responses were analysed by conducting ANOVA tests and regression analyses using the SPSS software. The results revealed that a company failing to operate according to its promise (washing position) faces significant disadvantages compared to the remaining positions, particularly in promoting brand trustworthiness and brand attitude. Conversely, those who perform CSR actions according to their claims (uniform position) or out of altruism without “shouting aloud” (discreet position) will drive the most desirable outcomes from consumers, particularly in terms of brand attractiveness and brand attitude. The results also indicated that the apathetic position had a less negative impact than expected. Additionally, positive relationships between consumer outcomes were also found, which occurred in a specific order going from cognitive to affective and ultimately action.

The findings enrich the current streams of research about animal welfare. They emphasize the advantages of genuine CSR communication and the disadvantages of failing to deliver what has been promised and suggest future research directions. First, this research calls for further exploration into the apathetic position and whether they are significantly less competitive than those who are active in CSR. Second, another promising research direction would be to compare consumer behaviors across countries where animal testing is mandatory, banned, or not strictly regulated, and to compare groups with different perspectives on animal welfare. Lastly, future research should identify the gap in consumer awareness about animal testing regulation and suggest methods to improve this awareness.

KEYWORDS: *CSR communication, animal testing, CSR internal-external congruence, brand trustworthiness, brand attractiveness, brand attitude, purchase intention*

Preface

This thesis is a graduation project of my Master's degree in Media and Business. I would like to express my gratitude to the following people, without whom I would not have been able to finish this Master's thesis. First, I want to express my deep appreciation to my supervisor, dr. Suzanna Oprea for her exceptional guidance and invaluable mentorship throughout the process of completing this thesis. Second, I would like to say thank you to my family in Vietnam and to my friends for their unconditional support and encouragement throughout this important part of my academic journey.

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1. Introduction

Corporate social responsibility (CSR) is a prominent topic in the modern marketplace, as consumers are now becoming highly aware and interested in socially conscious companies (Clinton & Chatrath, 2022, p.58). According to PwC's global CEO survey, 64% of the CEOs viewed CSR as an integral part of their businesses, and 37% of them believed that CSR could help to attract investments (PricewaterhouseCoopers, 2016, p.13). Although the report shows the importance of CSR in business operations, it raises the question of whether the CSR behavior of firms is primarily driven by profit maximization strategies or by genuine altruism and philanthropy. Previous research has shown that authenticity in CSR is one of the most influential aspects of the relationship between companies and stakeholders, including consumers (Skilton & Purdy, 2017, p.117). When a company's CSR claims are consistent with its actual practices, consumers are more likely to view the brand as authentic in its efforts to contribute positively to society (Fatma & Khan, 2022, p.67). On the other hand, CSR misfit, the difference between a company's external image and its CSR activities, can lead consumers to perceive the brand as inauthentic (Pérez, 2019, p.342). Delivering products as promised in advertisement brochures, labels or websites, are crucial for increasing consumer trust and driving sales performance for companies (Chin et al., 2020, p.908). Conversely, brand inauthenticity and corporate wrongdoing can lead to potential brand betrayal, ultimately resulting in brand avoidance when consumers distance themselves from a brand they consider unethical (Ittefaq et al., 2024, p.1).

In the realm of CSR, animal testing within the cosmetics industry has been a highly controversial topic. Guinea pigs, mice, rats, rabbits, and other animals are subjected to these tests, which aim to predict outcomes in humans (Radi, 2023). Approximately 350,000 animals suffer and die worldwide every year specifically due to cosmetics tests, although testing cosmetics on animals is unnecessary thanks to modern testing methods that are faster and more reliable, and companies can also use ingredients that have a history of safe use (The Humane Society of The United States, n.d.). Some argue that testing on animals is necessary to ensure the safety and efficacy of products for human use; however, some believe such a process is not necessary. In China, for example, all new cosmetic products intended for sale within the country, except for those produced domestically, were required by law to undergo government-mandated testing since 2014, which predominantly involved testing on animals (Humane Society International, n.d.). Meanwhile, many other countries, like those within the European Union, India, New Zealand, and South Korea, have banned animal testing for cosmetics, deeming it unnecessary and replaceable by alternative methods, given that cosmetics are considered not essential commodities (Sreedhar et al., 2020, p.113). Until now, 45 countries have full or partial bans on cosmetics animal testing (The Humane Society of The United States, n.d.).

Many consumers around the world have recognized the importance of animal welfare and ethical practices, putting more pressure on companies and policymakers. It was recorded that 81% of Australians support a national prohibition on the sale of animal-tested cosmetics, leading to an official national ban in 2020 (Humane Society International Australia, 2023). The European citizen's

initiative “*Save Cruelty-free Cosmetics - Commit to a Europe without Animal Testing*”, verified by 1,217,916 statements of support by the Member State authorities, enacted the full ban on animal testing for cosmetics, which has been in place in the European Union since 2013 (European Commission, 2023).

In response to this global consumer pressure, many cosmetics companies have been quick to publicize non-animal testing claims. However, the true extent of their commitment to this cause remains unclear. Companies may present an impression of ethical responsibility through labels, but the actual practices can be starkly different. An expert on animal testing has claimed that even products labeled as “not tested on animals” may contain some ingredients that are tested on animals (The Guardian, 2021). According to an analysis in 2021, hundreds of cosmetic products sold in the UK and Europe still contain ingredients that have been tested on animals, although animal testing has been banned in both products and ingredients in these regions (Knight et al., 2021, p.661). Despite the ban, according to PETA (2023), consumers still mistakenly think that all cosmetics sold in EU countries are animal test-free; however, products tested on animals in other countries such as China, can still be sold in the EU, as long as the animal test data are not used to confirm the product’s safety within the EU. These loopholes show the shortcomings in regulatory oversight and enforcement, influencing consumers who could be misled by misplaced CSR messages.

1.1. Research question

Consumers have shown a growing interest in choosing vegan cosmetics; to them, avoiding products tested on animals is an important notion of what they consider “clean beauty” (Lee & Kwon, 2022, p.3198). They place high value on brands that do not conduct animal testing, showing the significance of animal welfare as a key CSR measure for consumers (Shabib and Ganguli, 2017, p.186). Building on the current animal testing situation and growing interest from consumers, this study aims to identify to what extent the alignment between companies’ internal CSR actions and external claims about animal testing can impact consumers’ responses. This alignment, referred to as CSR internal-external congruence by Ginder et al. (2021, p.357), is identified by four scenarios that examine whether a company makes CSR claims or not, and whether it has the corresponding CSR efforts or not. The scenarios are: (1) uniform, where CSR actions align with claims; (2) washing, where actions do not match claims; (3) discreet, where actions are carried out without claims; and (4) apathetic, where neither actions nor claims are made (Ginder et al., 2021, p.357). The study will contribute to CSR and consumer behavior research by exploring how consumers react to these different CSR scenarios.

This research will utilize the hierarchy of effects (in short: HOE) approach to explore key stages of consumer behavior, including cognitive (thinking), affective (feeling), and behavioral (action), as first introduced by Lavidge and Steiner in 1961. This model offers a structured framework to understand the sequential process consumers undergo from initial awareness to eventual purchase

decision. Specifically, this study will examine the impact of the different CSR stances proposed by Ginder et al. (2021, p.357) on consumer responses based on this hierarchy, starting from the cognitive stage where consumers become aware of and comprehend CSR efforts, progressing to the affective level where emotional responses and attitudes towards the brand are formed, leading to the behavioral stage where these perceptions and feelings translate into purchase intention. The research question is thus: *To what extent does CSR internal-external congruence concerning animal testing affect brand trustworthiness, brand attractiveness, brand attitude and purchase intention in the cosmetics industry?* The four consumer aspects correspond to the stages of consumer responses in the HOE model. Specifically, brand trustworthiness refers to the perceived credibility of a brand by its customers based on its promised actions and behavior; brand likeability is the positive affection that consumers have toward a brand; brand attitude is the overall assessment of the brand, and purchase intention can be understood as the likelihood that a consumer will purchase a product (Bianchi et al., 2019, p.211; Chaudhuri & Holbrook, 2001, pp.83-84; Quezado et al., 2022, p.4). Using an experimental survey and quantitative analysis with SPSS, this study aims to compare the impact of different CSR positions on consumers and analyze the relationship between consumer responses.

1.2. Academic and social relevance

1.2.1. Academic relevance

This study can contribute to the current academic knowledge about CSR communication, with an emphasis on the alignment between actions and words. Current studies within this domain have paid attention to the effects of marketing claims and package labels (Grappe et al., 2021; Cornish et al., 2020), heading toward the public side of CSR. However, altruism coming from internal actions within a company is also important in business ethics (Kotek et al., 2018, pp.159-160). As consumers are becoming more aware of misleading CSR claims and demand great transparency, it is vital to study their responses to different scenarios of CSR examining both actions and claims from a comparative perspective. Therefore, this study will expand scholarly understanding of this rising internal-external consistency aspect, thereby contributing to the broader discourse on effective CSR communication.

Furthermore, this study also contributes to the diverse topics surrounding CSR. Previous studies have focused on CSR messages related to certain domains, such as the environment (i.e., green-washing), LGBTQ+ rights (i.e., rainbow-washing) and breast cancer awareness (i.e., pink-washing) (Sterbenk et al., 2022, p.494). A large number of studies have focused on the outcomes and effectiveness of environmental messages (Falchi et al., 2022; Romani et al., 2016; Chen & Chang, 2013; Kwon & Ahn, 2020). Other streams of research zoomed in on the impact of rainbow-washing or advertising targeted at the LGBTQ+ community on the reception of consumers (Ginder & Byun, 2015, p.834; Schopper et al., 2024). In pink-washing, breast cancer campaigns from companies have been critically investigated about their motivations and actual impacts on female consumers' health

(Lubitow & Davis, 2011; Hall et al., 2024). With the growth in brand activism, there is a need to research beyond these well-studied domains to other pressing social issues (Pomering et al., 2013, p.258). Focusing on animal welfare would strengthen the current understanding of CSR communication on a specific domain, thereby enriching the existing body of literature with targeted insights.

1.2.2. Social relevance

With empirical data and theoretical insights, this research seeks to provide recommendations for businesses, policymakers and consumers to promote ethical consumption and corporate accountability in the realm of animal testing. Firstly, this study will offer insights about customer responses for cosmetics companies to identify a suitable CSR approach to maintain a positive and sustainable corporate reputation. Investing in effective CSR can enhance the company's financial performance and competitive edge, as consumers tend to identify themselves with the brand they use (Zhang & Admand, 2022). However, having a deceptive CSR stance can have a negative impact on consumers' perception of the brand (Hawlitsek et al., 2018, p.10). As such, this study identifies the possible advantages and disadvantages that companies may face if they succeed or fail to deliver what has been promised. Overall, by examining brand trustworthiness, attractiveness, attitude, and purchase intention, this research also provides insights into the complex connections between consumer perceptions and actions.

Furthermore, the findings also help policymakers in strengthening legislation related to animal testing practices, advocating for more transparent and ethically responsible business practices. As stated before, animal testing regulations vary between different parts of the world. For instance, when a self-proclaimed vegan brand expands its market to regions where animal testing is required, it raises concerns about the brand's true commitment to its vegan label. An example is Neutrogena; they launched a "Neutrogena Naturals" brand with the label "Not Tested on Animals". However, the company still sold its product in China, which requires animal testing by law. The decision to expand the market and sell products in China was driven by the goal of maximizing profits by its parent company which tests on animals, Johnson & Johnson (Laughlin, 2021). Companies often face a dilemma like this in balancing profitability and ethical principles, a decision that can, for example, be swayed by the stance of the parent company and financial responsibilities. Insights from this study will guide the development of clearer regulatory standards. It helps policymakers to foster a more transparent cosmetics market, ensure healthy competitions among brands and thereby help consumers make more informed purchase decisions.

Eventually, being aware of CSR internal-external congruence can help consumers make more conscious decisions by supporting authentic brands that truly align with their values. Cosmetics consumers should be more encouraged to stay educated about animal-testing conduct and seek out information beyond surface-level labeling. This includes understanding the complexity of animal

testing conducts, questioning the legitimacy of CSR claims, and critically evaluating marketing messages.

2. Theoretical background

This research was conducted based on the hierarchy of effects framework proposed by Lavidge and Steiner (1961), applying to the context of animal-testing labels on cosmetics. In contemporary contexts, the framework still remains valuable in assessing and guiding CSR activities, according to Murray (2018, p.43). By providing a comprehensive understanding of the stakeholders exposed to CSR communication, it has been used in recent studies on CSR communication. For example, Pérez and De Los (2023, p.1) recently used this framework in the hospitality and tourism industry to explore the impact of media channel choice on different consumer responses. Based on this framework, Hazel and Kang (2018, p.62) also developed a model assessing the impact of perceived CSR information substantiality on consumers' reactions towards an apparel brand's CSR information. This proves that the framework is a valuable tool to explore consumer responses in CSR communication in today's realities.

Based on this model, hypotheses were formed and tested in this study. The following section will present a literature review of the relevant academic background building up to the hypotheses, including previous research into animal testing labels, CSR internal-external congruence and the HOE framework. In addition, consumers' responses to brand messages, including brand trustworthiness, brand attractiveness, brand attitude, and purchase intention will also be discussed.

2.1. Core concepts and theories

2.1.1. Labeling for animals in the cosmetic industry

Previous research has shown that consumers are increasingly aware of animal cruelty; they support vegan beauty and ethical practices of companies, which could lead to boycott behaviors toward cosmetics using animal-tested ingredients (Hennigs et al., 2016, p.109; Varma & Ray, 2023, p.24). In response to this phenomenon, companies have greatly utilized labeling to showcase CSR efforts and generate desired responses from consumers; however, labels can be interpreted in different ways (Vachon, 2018, p.194). For instance, there is certain ambiguity surrounding the definition of "animal suffering". What one person considers cruel might not necessarily be viewed as cruel by another (Vachon, 2018, p.197). Research by Sheehan and Lee (2014, p.1) found that the term "cruelty-free" is flawed, potentially leading consumers to mistakenly perceive certain products as ethically superior when they may not be any better than others. Another the example is that "vegan-friendly" can be understood as free from animal testing, but in other cases, it only indicates the products do not have any animal ingredients or animal-derived ingredients (Vachon, 2018, p.196).

There is no legally standardized list of accepted claims for cosmetics. According to the U.S. Food and Drug Administration (FDA) (2022), the law does not require cosmetics labeling to have FDA approval, and the FDA does not maintain a list of accepted claims for cosmetics. In the EU, cosmetics are regulated by the European Commission's Cosmetics Regulation (Regulation EC No 1223/2009); however, it does not publicize a list of accepted claims for cosmetics (European Union,

2023). Instead, it offers general principles that cosmetic claims must adhere to, such as being transparent or not misleading consumers. However, the perception of transparency or truthfulness can vary, due to the fact that a term can be understood in different ways, as previously discussed. The absence of standardized claims in the current animal testing regulations creates ambiguity in labelling, potentially resulting in situations where companies's actions and claims are not fully aligned.

2.1.2. CSR internal-external congruence

The inconsistency between CSR actions and claims has been referred to as CSR internal-external congruence in academic research (Ginder et al., 2021, p.357). First, CSR refers to the practices when companies commit to benefiting society by reducing negative impacts and maximizing positive contributions. The strategic importance of CSR becomes clear as it fosters positive relationships between organizations and stakeholders, enhances corporate images, and promotes advocacy behavior among stakeholders (Du et al., 2010, p.8). Although CSR engagement holds strategic potential, its effective implementation often faces challenges due to public mistrust and skepticism regarding organizations' motives. A company might be truthful or untruthful about CSR communication. To capture this nuance, previous research by Ginder et al. (2021, p.357) identified four positions capturing the consistency and inconsistency between companies' external claims and internal action surrounding CSR: (1) uniform, (2) washing, (3) discreet and (4) apathetic positions (see Figure 2.1.). This framework has been adopted by many studies about CSR communication. For example, Amores-Salvadó et al. (2023, p.434) have mapped the matrix consisting of environmental performance and disclosure, and based on quantitative analysis of ESG data in 222 firms, they found better market performance in firms that walk their talk compared to those who have an ignorant attitude or stay silent in sustainable efforts. Another study by Ginder and Byun (2022, p.1) applied the framework to predict consumer attitudes in apparel retail using an experimental survey, which revealed that CSR claims lacking transparency and clarity often result in consumers' skepticism, ultimately undermining both the credibility of the message and trust in the retailer.

		Internal CSR action	
		Yes	No
External CSR claim	Yes	Uniform (C1) Internal-external congruence	Washing (C2) Internal-external incongruence
	No	Discreet (C3) Internal-external incongruence	Apathetic (C4) Internal-external congruence

Figure 2.1. CSR positions based on internal-external congruence (Ginder et al., 2021)

The following sessions will describe the four CSR positions in-depth. Firstly, the uniform position indicates when companies internally practice CSR and communicate their efforts to the public accordingly (Ginder et al., 2021, p.356). This is deemed as the most ideal position for brands because they execute the CSR efforts as promised. For instance, IKEA has consistently upheld sustainability as a core value and engaged in practical initiatives, such as utilizing LEDs exclusively and incorporating wind and solar power technologies into their production (Kowitt, 2015). When it comes to actions, companies have also recently pushed to move beyond corporate social responsibility to corporate activism, advocating for societal change by taking a stand in social, political, economic, and environmental issues, thereby influencing the attitudes and behaviors of stakeholders (Eilert & Nappier Cherup, 2020, p.463). This can be regarded as a powerful action from companies in the CSR-uniform position, as they showcase their efforts to follow through on their promises and commit to meaningful changes. A prime example is Ben & Jerry's public statement against white supremacy showing support for the Black Lives Matter protests, and calling out the President and Congress to take action, which shows that companies can move beyond a statement to concrete action (Ben & Jerry's, 2023). As shown in this example, employing the uniform position means companies "walk the talk", taking practical actions toward a pressing social issue according to their claims, which is expected to result in noticeable changes.

Conversely, the CSR-washing position is when companies fail to practice what they claim to the public (Ginder et al., 2021, p.356). When companies make false or exaggerated claims about the environmental or social benefits of a product, it can lead to accusations of "greenwashing" or "ethics-washing". A classic case is Volkswagen promoting their environmentally friendly diesel cars, but it was later revealed that 500,000 of these cars had been installed defeat software to cheat emissions testing (Siano et al., 2017, p.30). Another example is pink-washing when companies claim to support breast cancer, even when their products may contain ingredients related to cancer (Lubitow & Davis, 2011, p.139). In such cases, companies may engage in token initiatives to cultivate a positive public image without making meaningful changes to society.

Meanwhile, some companies stay silent in their CSR actions, employing the discreet CSR approach for various reasons. It is possible that silent companies do not fully recognize the necessity of CSR reporting and that what they have achieved deserves to be communicated (Falchi et al., 2020, p.1941). In such cases, employing a discreet CSR approach may prevent consumers from fully understanding the company's commitment to CSR, leading to missed opportunities for brands to foster trust and loyalty among socially conscious consumers. In other cases, companies might prefer not to publicize or report their initiatives because it comes from their intrinsic motivations. In other words, they do good actions for themselves, without any prospect of gain (Falchi et al., 2020, p.1941). Meanwhile, some companies intentionally employ this approach because moral muteness protects them from potential criticism surrounding hypocritical CSR statements (Ginder et al., 2021, p.357). In some cases, corporate reputation can be negatively affected by CSR reporting, as it is generally

perceived by stakeholders as an impression management strategy (Miras-Rodríguez et al., 2020, p.1947). Therefore, greenhushing for example, an opposite position to greenwashing, has been found in the tourism industry in which companies purposefully under-publicize their sustainability initiatives to avoid being perceived as hypocritical (Font et al., 2017, p.1008). In some cultures, for example India, discreetly doing good deeds is perceived as more desirable than doing them for public recognition, therefore, companies in this country prefer to communicate their CSR initiatives secretly without “shouting aloud” (Amaladoss & Manohar, 2013, p.68 & 75).

Meanwhile, in the apathetic position, companies do not engage in either internal CSR initiatives or external public statements. It is similar to the uniform position in the way that their communication and actions are consistently aligned. However, they neglect the importance of corporate social responsibility and do not pay attention to social responsibility. In a market marked by a growing number of socially conscious consumers, the absence of CSR claims and actions may put businesses in a disadvantaged position, as it was found that having CSR claims can positively influence consumers’ purchase intention and willingness to pay premium prices (Wei et al., 2018, p.186).

2.1.3. The hierarchy of effects framework

Companies need to assess their CSR communication practices to understand consumers’ comprehension and reaction to the advertising messages, which is the first step in creating meaningful CSR engagement with stakeholders (Murray, 2018, p.49). The hierarchy of effects framework (in short: HOE) has been recommended for advertising practitioners as a tool to assess and manage the impact of marketing strategies on consumer behaviors (Murray, 2018, p.48). According to this model, consumers react to communication messages in a particular order of steps: cognitive (thinking), affective (feeling) and conative (acting) (Lavidge & Steiner, 1961, p.60). After being exposed to advertising messages, consumers develop awareness or knowledge about the topic/ product being marketed. They then evaluate the information and form emotions toward the product. Consequently, their liking and preference impact their behavioral intentions, such as doing trials or purchasing the product. The model emphasizes the hierarchical nature of consumers’ responses: each stage in the consumer decision-making process (cognitive, affective, and conative) is dependent on a series of related events that occur in a specific order (Murray, 2018, p.48). Therefore, applying this framework approach to this study would be suitable to provide a more holistic understanding of consumer behaviors at an individual level. Following this model, some aspects of consumer behaviors will be analyzed in this study, including brand trustworthiness (cognitive), brand attractiveness (emotion), attitude towards the brand (emotion), and purchase intention (conative). The specific explanation of each aspect will be explained in the next section.

2.2. Hypotheses and conceptual model

To measure the impact of CSR positions on consumer behaviors, this study used a 2 (External CSR claim: absent vs. present) by 2 (Internal CSR action: absent vs. present) between-subjects experimental design, based on the classification of the four CSR positions proposed by Ginder et al. (2021, p.357). The CSR positions were manipulated using a hypothetical brand, with scenarios of whether it made claims about animal testing or not (external CSR claim), and whether its ingredients are actually tested on animals or not based on a report by a third-party NGO (internal CSR action). The dependent variables in this study were brand trustworthiness, brand attractiveness, brand attitude, and purchase intention.

2.2.1. Brand trustworthiness

Trust is crucial for successful customer relationships and is defined as having confidence in the reliability and integrity of a person or entity (Palmatier, 2006, p.138). Building strong brand trust is essential for a company, showing that customers are confident about the reliability of its product or service. This study investigates consumers' trust in brands, and brand trustworthiness is defined as the extent to which a consumer believes a company/ brand can fulfill its expected obligations (Chaudhuri & Holbrook, 2001, p.82). Formed by the accumulation of knowledge from consumers' observations or exposure to brands' reported information, trustworthiness is a cognitive response from consumers (Johnson & Grayson, 2005, p.501). It has been found in previous studies that when companies effectively and transparently communicate genuine CSR motives, people are more likely to trust and support them strongly (Kim & Lee, 2018, p.109 & 118; Kang & Hustvedt, 2014, p.253). In the context of animal testing, it means that if a cosmetics company claims to not engage in animal-testing practices and keep their promise which is proved to customers, their trust in the brand may be strengthened. Therefore, it is predicted that consumers would perceive a brand as more trustworthy when they observe the company consistently walk their talk, employing a uniform position.

According to Romani et al. (2016, p.262), effectively managing consumer perceptions of a company's intrinsic motives can reduce skepticism, as consumers are more likely to see these actions as driven by altruism rather than solely by profit and acting loudly. As such, companies in the discreet position can be viewed as intrinsically motivated because they do not seek public recognition. However, without communication, doing good deeds in silence is not necessarily more favorable than adopting the uniform position. Credible CSR communication is key in the process of gaining legitimacy from stakeholders, because it deliberately highlights and tailors communication to fulfill consumers' preferences (Lock & Schulz-Knappe, 2018, p.13). Therefore, companies adopting a discreet position, silently contributing to social causes without seeking overt recognition, are predicted to receive a similarly high level of trust from consumers as in the uniform position. Meanwhile, those having overly promotional CSR messaging (washing position) may risk undermining consumer trust the most. Consumers are increasingly aware of and able to identify

washing behaviors, where environmental claims about green products are often neither true nor transparent (TerraChoice, 2009). Previous studies have found that CSR washing negatively influences trust among consumers, as the washing behaviors are associated with risk and deception (Chen & Chang, 2013, p.497; Hawlitschek et al., 2018, p.10). Similarly, according to Wagner et al. (2009, p.77), CSR messages can be counterproductive, if companies do not act to meet the stated standards. It is thus predicted that companies in the washing position have lower trust from customers than those in the uniform and discreet positions.

Those who do not take any action or make any claim about animal testing (apathetic position) are viewed as indifferent in the eyes of consumers. Previous research by Chu et al. (2023, p.1037) showed that consumers nowadays prefer companies to take a stand on sociopolitical issues, known as brand activism, and truly align their practices and value to the marketing messages. By remaining neutral or silent, companies risk losing socially conscious consumers and their trust in the organization. Although remaining apathetic is not the most desirable CSR stand, it may not be as detrimental to consumer trust as washing behaviors because they do not aim to mislead consumers. Based on previous findings, the first group of hypotheses is the following:

H1: Respondents in the uniform (C1) or discreet (C3) condition have the highest brand trustworthiness score, followed by those in the apathetic condition (C4) and then those in the washing condition (C2), hence:

H1a: Respondents in the uniform condition (C1) have a similar score on brand trustworthiness as those in the discreet condition (C3).

H1b: Respondents in the uniform condition (C1) have a higher score on brand trustworthiness than those in the apathetic condition (C4).

H1c: Respondents in the uniform condition (C1) have a higher score on brand trustworthiness than those in the washing condition (C2).

H1d: Respondents in the discreet condition (C3) have a higher score on brand trustworthiness than those in the apathetic condition (C4).

H1e: Respondents in the discreet condition (C3) have a higher score on brand trustworthiness than those in the washing condition (C2).

H1f: Respondents in the apathetic condition (C4) have a higher score on brand trustworthiness than those in the washing condition (C2).

2.2.2. Brand attractiveness

After consumers have formed beliefs about a certain brand, they progress to the affection stage, where they start cultivating emotional connections (Lavidge & Steiner, 1961, p.60). To measure consumer emotional responses, the second dependent variable in this study is brand attractiveness. Several definitions of “attractiveness” or “attraction” exist in various contexts. From a psychological viewpoint, attractiveness is considered an overall predisposition toward a person/object, and it may be conceived as an evaluation based on several dimensions, including cognitive and affective elements (Caballero & Resnik, 1986, p.18). In business relationships, attraction is viewed as the initial spark of a connection, which is based on the expected values from the relationship coming from both partners (Wilkinson et al., 2005, p.673). According to scholars in marketing, brand attractiveness is determined by how much consumers can identify with the brand values. It measures how positively consumers view the brand's identity concerning how it helps them fulfil their self-definitional needs (Bhattacharya & Sen, 2003, p.79). It is also related to the extent to which individuals prefer, are drawn to, and support relationships with a company based on its enduring values (Ahearne et al., 2005, p.575).

The term “attractiveness” adheres to both the definition in marketing, as well as to Social Identity Theory. According to this theory, people are attracted to and support relationships with like-minded others to reinforce their self-identity; likewise, if a brand holds similar values with consumers, they will be more likely to be attracted to that brand (Marin & Ruiz, 2007, p.254). Meanwhile, cosmetics consumption can shape and protect the definition of the self (Liu et al., 2012, p.89). So et al (2017, p.648) also found that using brands that are viewed as highly attractive helps customers develop a positive social identity. As such, using cosmetics that protect animal welfare is predicted to make consumers feel better about themselves, thereby increasing the attractiveness of the brand. Therefore, companies that remain truthful in their CSR practices, falling within the uniform position, or protecting animal welfare with sincerity in silence, falling within the discreet position, are projected to be perceived as the most attractive by consumers out of the four positions, as consumers want to shape a desirable perception of self-identity through the use of ethical brands.

Conversely, engaging in practices that deviate from ethical norms leads to decreased attractiveness of the brand. A previous study by Sweetin et al. (2013, p.1822) discovered that consumers are likely to punish an irresponsible company by not being a customer of that brand. By neglecting CSR practices, brands in the apathetic position are expected to have low attractiveness. Even worse, because stakeholders often have limited comprehension of a firm's true commitment to CSR, companies can easily mislead them through overly promotional CSR messages, staying in the washing position (Dare, 2016, p.91). It is therefore unfavorable if customers discover they have been misled. Building on this, those in the washing position are expected to have the lowest level of brand attractiveness because they are seen as deceptive. It is thus hypothesized that:

H2: Respondents in the uniform (C1) or discreet (C3) condition have the highest brand attractiveness score, followed by those in the apathetic condition (C4) and then those in the washing condition (C2), and more specifically:

H2a: Respondents in the uniform condition (C1) have a similar score on brand attractiveness as those in the discreet condition (C3).

H2b: Respondents in the uniform condition (C1) have a higher score on brand attractiveness than those in the apathetic condition (C4).

H2c: Respondents in the uniform condition (C1) have a higher score on brand attractiveness than those in the washing condition (C2).

H2d: Respondents in the discreet condition (C3) have a higher score on brand attractiveness than those in the apathetic condition (C4).

H2e: Respondents in the discreet condition (C3) have a higher score on brand attractiveness than those in the washing condition (C2).

H2f: Respondents in the apathetic condition (C4) have a higher score on brand attractiveness than those in the washing condition (C2).

2.2.3. Brand attitude

The next variable covered in this study is brand attitude, which refers to consumers' overall assessment of the brand, stemming from their beliefs and feelings about the brand's characteristics and benefits (Quezado et al., 2022, p.4). In previous research, attitude is often associated with cognitive and emotional responses from consumers, such as brand love and brand image (Ramesh et al., 2019, p.380; Quezado et al., 2022, p.5). Brand attitude is thus a summary evaluation by customers, composed of their reactions and liking, and is useful to predict responses to marketing practices (Ramesh et al., 2019, p.379). It has been found by many researchers that brand attitude has a positive relationship with good CSR practices and business ethics. When customers feel that CSR is the correct thing to do and see an organization engaging in the intended way, they develop an overall favorable attitude (Ramesh et al., 2019, p.383). In animal welfare, when they have a positive perception of cosmetics, especially those related to being "not tested on animals," their attitude toward the cosmetic product was also found to increase (Grappe et al., 2021, p.1546). Building on this, companies in the uniform and discreet position would receive the highest brand attitude, considering customers will view their CSR practices as genuine.

Meanwhile, CSR skepticism toward CSR messages can weaken a positive attitude toward the brand (Kwon & Ahn, 2020, p.59). Regardless of consumers' prior knowledge or concern, false claims

can lead them to think of CSR initiatives as washing behaviors, which subsequently harms their attitudes toward the brand (Schmuck et al., 2018, p.127). Additionally, perceived hypocrisy can damage consumers' brand attitudes by negatively affecting CSR beliefs (Wagner et al., 2009, p.77). Therefore, those in the washing position are predicted to receive the most negative brand attitude among the four positions, due to the lack of credibility from the inconsistent CSR practices. Similar to previous consumer responses, companies in the apathetic position will not be regarded as deceptive when compared to CSR-washing firms, as they only remain indifferent. Considering these previous researches, the next group of hypotheses is:

H3: Respondents in the uniform (C1) or discreet (C3) condition have the most positive brand attitude, followed by those in the apathetic condition (C4) and then those in the washing condition (C2), more specifically:

H3a: Respondents in the uniform condition (C1) have a similar score on brand attitude as those in the discreet condition (C3).

H3b: Respondents in the uniform condition (C1) have a higher score on brand attitude than those in the apathetic condition (C4).

H3c: Respondents in the uniform condition (C1) have a higher score on brand attitude than those in the washing condition (C2).

H3d: Respondents in the discreet condition (C3) have a higher score on brand attitude than those in the apathetic condition (C4).

H3e: Respondents in the discreet condition (C3) have a higher score on brand attitude than those in the washing condition (C2).

H3f: Respondents in the apathetic condition (C4) have a higher score on brand attitude than those in the washing condition (C2).

2.2.4. Purchase intention

After cognitive and affective responses, the final stage proposed by the HOE framework is the conative stage, or in other words, action (Lavidge & Steiner, 1961, p.60). Regarding consumer action, purchase intention is a key success measurement for companies. In marketing, a purchase decision refers to the moment when consumers have done searching for information about the product and evaluating different alternatives (Standkevich, 2017, p.10). It is described by Bianchi et al. (2019) as the stage after consumers perceiving that a product meets their expectations. During this phase,

consumers are particularly susceptible to information, namely brand-related information provided by retailers, manufacturers, or third-party sources (Chen et al., 2016, p.467).

Purchase intention can be enhanced when consumers perceive brand activism to be genuine or sincere (Chu et al., 2023, p.1037). They may process CSR information subconsciously and not remember the details, yet are more likely to consider the brand when needed if they have positive attitudes behind it (Ramesh et al., 2019, p.377). Truthful CSR communication or positive CSR image can also increase customers' identification with the company, leading to a higher chance that they will buy the product (Chen et al., 2015, p. 33; Kim & Lee, 2018, p.118). Another study about package labels by Cornish et al. (2020, p.12) also revealed that the presence of additional information about animal welfare standards significantly increased purchase intention higher than conventional welfare products. Therefore, it is expected that companies maintaining a uniform or discreet CSR position will elicit the highest purchase intention compared to the other two positions. This is attributed to the perception of sincerity and intrinsic motivations (Ginder et al., 2021, p.365). Conversely, many greenwashing studies suggested that companies engaging in washing behaviors, not motivated by the desire to help others and perceived as egoistic, are likely to have lower purchase intentions (Akturan, 2018, p.809; Ellen et al., 2006, p.154). Based on this, companies with an apathetic or washing position are likely to evoke lower purchase intentions due to perceived insincerity and/or ignorance of social responsibility. The apathetic position might result in higher purchase intent due to not being associated with egoistic as in washing behaviors. The third group of hypotheses is thus:

H4: Respondents in the uniform (C1) or discreet (C3) condition have the highest purchase intention, followed by those in the apathetic condition (C4) and then those in the washing condition (C2), more specifically:

H4a: Respondents in the uniform condition (C1) have a similar score on purchase intention as those in the discreet condition (C3).

H4b: Respondents in the uniform condition (C1) have a higher score on purchase intention than those in the apathetic condition (C4).

H4c: Respondents in the uniform condition (C1) have a higher score on purchase intention than those in the washing condition (C2).

H4d: Respondents in the discreet condition (C3) have a higher score on purchase intention than those in the apathetic condition (C4).

H4e: Respondents in the discreet condition (C3) have a higher score on purchase intention than those in the washing condition (C2).

H4f: Respondents in the apathetic condition (C4) have a higher score on purchase intention than those in the washing condition (C2).

2.2.5. Relationship between consumers' responses

The HOE framework presents consumer responses to advertising messages in a stair-step model, suggesting that consumers go through the cognitive phase before the affective phase, and will reach the action phase if they already process their emotions in the affective phase (Lavidge & Steiner, 1961, p.61). Previous research has found a positive relationship between brand trust and its attractiveness. The more a brand is trusted, the greater its attractiveness to customers (Power et al., 2008, p.593). Similarly, when consumers support a brand's CSR activities, they attribute greater value and fairness to the brand, which enhances its image and fosters emotional connections that lead to increased purchase intention (Ramesh et al., 2019, p.383). Beyond buying good products or services, consumers desire to associate higher values with the brand, and tend to commit more when they develop positive associations with it (Quezado et al., 2022, p.12). If a brand is perceived as likable, customers will be more willing to pay a premium price and accept the qualitative shortcomings of a product (Ohlwein and Bruno, 2022, p.295). Building upon these insights, it is also projected that:

H5: Respondents' score on brand trustworthiness is positively associated with their score on brand attractiveness.

H6: Respondents' score on brand attractiveness is positively associated with their score on brand attitude.

H7: Respondents' score on brand attitude is positively associated with their score on purchase intention.

2.3. Conceptual model

Based on the above hypotheses, figure 2.2. demonstrates the predicted relationships between the variables.

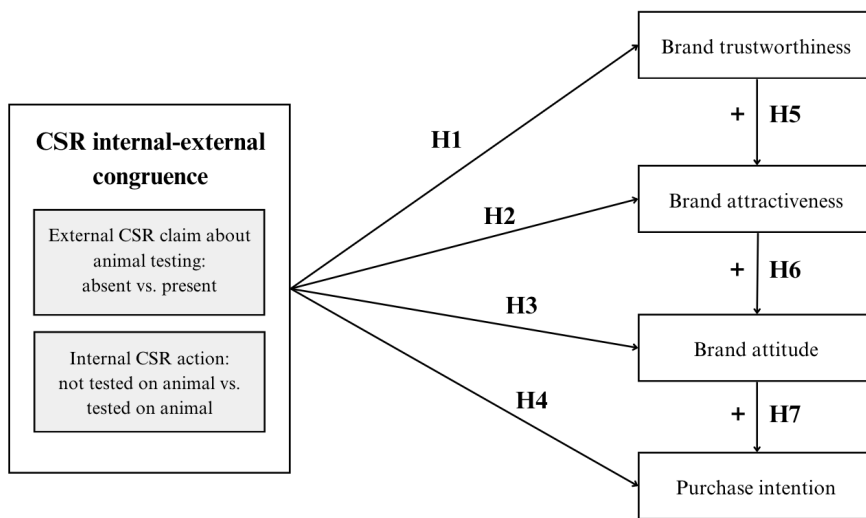


Figure 2.2. Conceptual model of the predicted relationships between variables

3. Methodology

The following section will explain the research approach, which is an online experimental survey with a 2x2 between-subjects design. This will be followed by a comprehensive description of the data collection process, namely the sampling method, the survey procedure and research ethics. The operationalization of key concepts, including the stimulus materials, dependent variables relating to the four aspects of consumer responses, and opinions about CSR and animal welfare will be elaborated. Additionally, the section will also discuss the data analysis methods, as well as the validity and reliability of the study.

3.1. Research design

This research aims to measure the impact of CSR internal-external congruence on consumers' behaviors; therefore, an online experimental survey was selected for several reasons. Firstly, this study demands a methodology to quantify consumer responses to compare different CSR conditions and explore causal relationships between customers' responses. The quantitative research method is suitable for determining the predictive power of variables and testing the relationship between them (Creswell & Creswell, 2018, p.51). Secondly, experiments are well-suited to research issues with a narrow scope, such as individual psychological phenomena (Neuman, 2014, p.283). This research focuses on consumer behaviors, grounded on the hierarchy of effects framework, thus doing an experiment would be appropriate to measure variables on an individual level.

The research was conducted using a 2 (External CSR claim about animal testing: present/absent) x 2 (Internal CSR action: not tested on animals/tested on animals) between-subjects experimental design. Four experimental scenarios were formed (see Table 3.1). The four scenarios were randomly assigned to participants, with the condition that the number of participants in each scenario was evenly distributed. Random assignment can facilitate between-group comparison by ensuring an unbiased and random distribution of participants across various experimental situations (Neuman, 2014, p.61).

Table 3.1. *Overview of experimental scenarios (N = 163)*

External CSR claim	Internal CSR action	
	Not tested on animals	Tested on animals
Present	Uniform (C1) (<i>n</i> = 39)	Washing (C2) (<i>n</i> = 41)
Absent	Discreet (C3) (<i>n</i> = 44)	Apathetic (C4) (<i>n</i> = 39)

3.2. Data collection

3.2.1. Sampling method & sample characteristics

The target population of this research was consumers who were above 18 years old. Firstly, this research used convenience sampling, reaching those who are conveniently available. Recruitment of participants took place via Reddit and LinkedIn. A drawback of convenience sampling is a non-representative sample, which hinders the generalizability of findings only to the social circle of the researcher (Neuman, 2014, p.248). To address this, the study combined it with purposive sampling, targeting Reddit communities that already have many discussions surrounding animal welfare and veganism with people having various viewpoints. This facilitated data collection within a short period of time because it helped reach people who might be interested in the topic. The combination of these two sampling methods could minimize the bias coming from convenience sampling and ensure a more representative sample.

In total, there were 250 responses to the survey, among which $n = 163$ were used for the analysis. The excluded responses were from 78 participants who did not reach the end of the survey and 9 participants who were under the age of 18 due to research ethics. Of all valid respondents, 70.6% were female, 23.9% were male, and 5.6% were non-binary, third gender, or not specified. The average age of participants was 30.31 ($SD = 9.21$), with the youngest participant being 18 and the oldest 59. Most of the participants have obtained or are currently completing a Bachelor's degree (41.7%) or a Master's degree (36.2%), showing that the educational level of the sample is relatively high.

As explained above, animal testing laws can vary across different countries. These legal differences can impact respondents' attitudes and perceptions towards animal testing; thus, information about the country of residence was crucial to understanding the sample. Regarding whether animal testing for cosmetics was mandatory in the participants' country of residence, the majority of respondents (54.6%) stated that they did not know about it, 35.6% stated that it was not mandatory, and 9.8% indicated that it was mandatory. In general, the sample of this study placed high importance on animal welfare and the CSR of businesses. Most participants (73.7%) show a higher-than-midpoint concern for animal welfare, indicating they care about animal rights. Additionally, the majority of participants (97.6%) also demonstrated a higher-than-midpoint belief that it was crucial that businesses operate along with social responsibility.

3.2.2. Survey procedure

The online experiment was conducted through Qualtrics, an online survey management tool. Four versions of the same survey were created, with the mere difference being the stimulus material respondents were exposed to – each representing a CSR condition that this study investigates (see Appendix A for the full survey and Appendix B for the stimulus materials). Randomization was automatically done by the Qualtrics randomization feature. First, participants were asked to fill in a

consent form, which provided information about the voluntary nature of participation, the possibility of quitting the survey at any time, the guaranteed anonymity of the answers, and the researcher's contact information. Participants were required to confirm that they understood the above information and agree with the consent form in order to proceed with the survey.

Next, participants were asked to provide their ages to ensure that only participants above 18 years old could participate in the research due to ethical reasons. Those who did not give consent or were under 18 years old were forwarded directly to the end of the survey, thus being excluded from the analysis. Then, participants who met the age inclusion criteria were shown one of the two versions of a commercial made by HairLive, a fictitious shampoo brand, and one of the two versions of a report describing HairLive's animal-testing practice, made by a fictitious non-profit organization (NGO) named Business Ethics Organization. The commercial and the report together operationalized the independent variable (i.e., each combination representing one of the four conditions). Details about the stimulus materials will be presented in the next section. Then, participants were asked a set of questionnaires about their thoughts on HairLive to measure the dependent variables. A manipulation check was included in the survey, asking respondents what they previously saw in the commercial and the NGO's report. This part was then followed by questions asking about their awareness of animal testing regulations in their country of residence, their concerns about animal welfare, and the importance they place on the social responsibility of businesses to gather data about the sample knowledge and opinion about the topic. The survey ended by asking demographic questions, including gender and educational level, and any other comments or questions participants may have.

3.3. Operationalization

3.3.1. Stimulus materials

The independent variable, CSR internal-external congruence, was operationalized across four experimental conditions. Each condition consisted of the advertisement made by the fictitious shampoo brand HairLive and the report by the fictitious NGO Business Ethics Organization. The advertisement presented the CSR claim of the shampoo brand, and the NGO's report demonstrated that brand's internal CSR action. Shampoo was selected because it is a universal product suitable for use by any gender or age group. This can help to minimize bias by ensuring that the questions can be applicable across different demographic backgrounds. Furthermore, research conducted by Brown and Dacin (1997, p.68) demonstrates that prior knowledge and associations can impact people's attitudes and beliefs about an organization. Therefore, this study used the fictitious brand and organization (i.e., HairLive and Business Ethics Organization) to eliminate potential company-related biases, thereby improving the internal validity of the research. All of the stimulus materials are presented in Appendix B.

The first stimulus was a commercial made by the shampoo brand HairLive which either included or did not include animal-testing claims. Respondents in the uniform and washing conditions were shown the advertisement containing the statement “*Not tested on animals*” and an extra promise “*HairLive products are never tested on animals. Join us in our mission for a cruelty-free future*”. The advertisement in the discreet and apathetic conditions included a generic statement “*Detox shampoo*” and did not have any extra promise. With the commercial, the CSR external claim was operationalized. Afterward, a second stimulus was shown to participants, which was a report made by the fictitious third-party NGO (i.e., the Business Ethics Organization). Supposedly, this organization conducted an independent investigation and reported on the source of HairLive's ingredients. In uniform and discreet conditions, the report indicated that HairLive sourced ingredients from suppliers that do not test on animals. In the washing and apathetic conditions, it stated that the ingredients were sourced from suppliers that conduct animal testing to ensure the safety of the product. When a CSR effort is endorsed by a third party, according to Zerbini (2017, p.10), it may be regarded as a signal of ethics, indicating that the CSR initiative is value-driven. Therefore, the information in the NGO's report could serve as a trustworthy source to reflect the brand's internal CSR action.

3.3.2. Dependent variables: Brand trustworthiness, attractiveness, attitude and purchase intention

To measure **brand trustworthiness**, the previously validated scale by Newell and Goldsmith (2001, p.237) was used. In the previous study by Newell and Goldsmith (2001), the scale had a Cronbach's alpha of $\alpha = .92$, meaning it is a reliable measurement of this concept. It was used in various studies about consumers before such as by Martínez et al. (2020, p.1486) and Ye et al. (2019, p.5). The scale contained four 5-point Likert-scale items (1 = strongly disagree and 5 = strongly agree), and respondents were asked to what extent they agreed or disagreed with some statements. An example item was “*I trust HairLive*”. The last item “*I do not believe what HairLive tells me*” was reverse-coded to ensure that a higher score indicated more trust from consumers. To determine whether the items loaded on one uniform factor, the four items were entered into an exploratory factor analysis using Principal Components extraction with Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .75$, $\chi^2 (N = 163, 6) = 356.09$, $p < .001$. The resultant model explained 64.9% of the variance in brand trustworthiness. The factor loadings of individual items are presented in Appendix C1. There was one factor found; however, the fourth item was removed to improve the reliability of the scale from a Cronbach's alpha of $\alpha = .76$ to $\alpha = .92$. Brand trustworthiness was then determined by the mean of the remaining three items. In this study, the brand trustworthiness scores ranged from 1.00 to 5.00 ($M = 3.00$, $SD = 0.97$), which showed that on average, brand trustworthiness was neither favorable or unfavorable, although the score leaned slightly toward the favorable side.

Brand attractiveness was operationalized with a scale developed by Elbedweihy et al. (2016, p.2905), which was formed based on the notion of attractiveness from the research of Bhattacharya and Sen (2003) and Currás-Pérez et al. (2009). The scale was reliable and had a Cronbach's alpha of α

= .73 in Elbedweihy et al.'s study in 2016. It consisted of four 7-point Likert scale items (1 = strongly disagree and 7 = strongly agree). A higher score reflected higher brand attractiveness. The name of the brand, HairLive, was included in the items as proposed by Elbedweihy et al. (2016). Some examples of items were "*I like what HairLive stands for*" and "*HairLive is an attractive brand*". To estimate whether the scale was composed of one single factor, the four items were entered into an exploratory factor analysis using Principal Components extraction with Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .81$, $\chi^2 (N = 163, 6) = 672.26$, $p < .001$. The resultant model explained 86.2% of the variance in brand attractiveness. Factor loadings of individual items onto the one factor found are presented in Appendix C2. Brand attractiveness in this study received a Cronbach's alpha of $\alpha = .95$, showing high reliability. The score was then determined by taking the mean of the four items, which ranged from 1.00 to 7.00 ($M = 4.14$, $SD = 1.60$). On average, the brand attractiveness score was neutral, indicating neither a favorable nor unfavorable situation, although it seemed that it stayed slightly toward the positive end.

Brand attitude was measured with a five-point bipolar scale across four dimensions: unfavorable/ favorable, bad/ good, unpleasant/ pleasant, and negative/ positive, with 1 = unfavorable/ bad/ unpleasant/ negative and 5 = favorable/ good/ pleasant/ positive. The scale was proposed by Wagner et al. (2009, p.90) based on the work of Homer (1995) and later has been used by many CSR researchers such as Quezado et al. (2022, p.15) about the impact of CSR and business ethics on brand fidelity. In Quezado et al.'s (2016) research, the brand attitude scale had a Cronbach's alpha of $\alpha = .90$, which was very reliable. In this study, to estimate whether the scale was composed of different factors, the four items were entered into an exploratory factor analysis using Principal Components extraction with Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .84$, $\chi^2 (N = 163, 6) = 684.51$, $p < .001$. The resultant model explained 87.4% of the variance in brand attitude. The factor loadings of individual items onto the one factor found are presented in Appendix C3. Brand attitude in this study received a Cronbach's alpha of $\alpha = .95$, showing a high reliability. The score was then determined by taking the mean of the four items, with a higher score indicating a more positive brand attitude. In this study, it ranged from 1.00 to 5.00 ($M = 3.13$, $SD = 1.11$), showing that brand attitude was neutral without clear favorability or unfavorability, although it was slightly closer to the positive end.

To measure **purchase intention**, a scale containing three Likert-scale items was used, which was proposed by Putrevu and Lord (1994, p.83) with a Cronbach's alpha of .91, showing that the scale was reliable. The scale has been widely used in CSR communication research with high reliability, for instance, about the influence of consumers' perceived CSR on purchase intention (Bianchi et al., 2019, p.212) and about relationships between CSR image, consumer-company identification, brand prestige and purchase intention (Chen et al., 2015, p.35). In this study, respondents were asked to what extent they agreed or disagreed with the statements, assuming that they encountered HairLive in store, on a scale from 1 to 7 (1 = strongly disagree and 7 = strongly

agree). A higher score indicated more intention of purchasing the product when consumers saw it in stores. Some example items were “*It is very likely that I will buy HairLive*” and “*I will purchase HairLive the next time I need a shampoo*”. To estimate whether the scale was composed of different factors, the three items were entered into an exploratory factor analysis using Principal Components extraction with Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .76$, $\chi^2 (N = 163, 3) = 484.71$, $p < .001$. The resultant model explained 90.8% of the variance in purchase intention. The factor loadings of individual items onto the one factor found are presented in Appendix C4. Purchase intention in this study received a Cronbach’s alpha of $\alpha = .95$, showing a high reliability. The purchase intention score was then determined by taking the mean of the three items, which ranged from 1.00 to 7.00 ($M = 3.48$, $SD = 1.77$). This indicated that purchase intention in this study was neutral, reflecting neither a positive or negative evaluation.

3.3.3. Other variables

Concerns with animal welfare was measured using a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). The scale contained three items, which was used by Grappe et al. in 2020 (p.1540) in a study related to animal testing labels, based on the original work of Herzog et al. (1991). Two items were reverse coded, so a higher score indicated that consumers were more concerned about animal welfare. Some example items were “*Basically, humans have the right to use animals as we see fit*” and “*Much of the scientific research done with animals for cosmetic products is unnecessary and cruel*”. To estimate whether the scale was composed of one or multiple factors, the three items were entered into an exploratory factor analysis using Principal Components extraction with Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .57$, $\chi^2 (N = 163, 3) = 109.90$, $p < .001$. The resultant model explained 61.5% of the variance in concerns with animal welfare. The factor loadings of individual items onto the one factor found are presented in Appendix C5. The second item “*Much of the scientific research done with animals for cosmetic products is unnecessary and cruel*” was removed, because deleting it improved the Cronbach’s alpha from $\alpha = .68$ to $\alpha = .80$. The score for concerns with animal welfare was then determined by taking the mean of the remaining two items, which ranged from 1.00 to 5.00 ($M = 3.60$, $SD = 1.12$). This indicated that on average, participants were somewhat concerned about animal welfare.

Lastly, to measure consumers’ **attitude toward the social responsibility of business**, a previously validated scale by Kolodinsky et al. (2010, p.174) was used, which consisted of six 5-point Likert scale items (1 = strongly disagree and 5 = strongly agree). The first item was reverse-coded, so that a higher score meant consumers believed it was highly important for businesses to take social responsibility seriously in addition to profit maximization. Some examples of items were “*The most important concern for a firm is making a profit, even if it means bending or breaking the rules*” and “*Good ethics is often good business*”. To estimate whether the scale was composed of one factor, its six items were entered into an exploratory factor analysis using Principal Components extraction with

Direct Oblimin rotation based on Eigenvalues (> 1.00), $KMO = .76$, $\chi^2 (N = 163, 15) = 193.46$, $p < .001$. The resultant model explained 42.3% of the variance in attitude toward social responsibility of business. The factor loadings of individual items onto the two factors found are presented in Appendix C6. The first item “*The most important concern for a firm is making a profit, even if it means bending or breaking the rules*” was removed, because deleting it improved the Cronbach’s alpha for the first factor from $\alpha = .60$ to $\alpha = .75$ and it had a much lower factor loading than other items. With that, the scale had one factor in the end (i.e., as the deleted item was the only one loading on a second component). The attitude toward social responsibility of business score was calculated by taking the mean of the remaining five items, ranging from 1.00 to 5.00 ($M = 3.91$, $SD = 0.66$). This showed that on average, respondents attributed moderately high importance on CSR.

3.4. Data analysis

The data were analyzed with the statistics software SPSS. Prior to the main analysis, data cleaning steps were conducted, including removing the ineligible responses from those who did not complete the survey and those under 18 years old. The demographic of the sample was then explored using descriptive tests to look at age, gender, educational level and opinions or awareness about CSR and animal testing. Next, the reliability of the scales was examined by conducting factor analysis and reliability analysis. To test if the manipulations in the experiment were successful, a Chi-square Test of Independence was used to analyse each of the two manipulation check questions.

Hypothesis groups H1, H2, H3 and H4 were examined using the analysis of variance (ANOVA) test to examine whether there was a significant difference between the consumer responses within each CSR condition. To test hypotheses H4, H5 and H6, the simple regression analysis was used to examine whether there is a significant relationship between the consumer responses in the order as suggested by Lavidge and Steiner (1961, p.60) in the HOE model.

3.5. Validity and reliability

The scales being used in this study had good reliability, which demonstrated high consistency of the results. Only validated and multi-item scales from previously published research were used to measure the main concepts in this study. Cronbach’s alpha was calculated for each scale of this research, all of which remained above .70 in the end, showing the high reliability of the scales (Pallant, 2020, p.105).

To ensure high validity, the manipulation checks for the experimental stimuli were included in the final part of the survey. These checks were designed to confirm to what extent the stimuli accurately measured the concept of CSR internal-external congruence and to examine respondents’ ability to recall information relating to the animal-testing messages (Neuman, 2014, p.304). Random assignment of participants into groups helped to ensure good internal validity, minimizing any coverage error. It strengthened that the differences found between groups can be attributed to

experimental manipulation rather than external factors (Neuman, 2014, p.299). To filter out the chance that participants may have known the brand and NGO before, the names in this study were fictitious, supporting the internal validity of the study. This is because a high level of brand familiarity can make consumers' responses more desirable, as it can increase confidence in the purchase (Tam, 2008, p.9).

4. Results

The following section will demonstrate the results of the two manipulation checks about the external claim (operationalized in the shampoo commercial) and internal action (operationalized in the NGO's report). Next, four ANOVA tests and three simple regression analyses will be presented with the four dependent variables, along with an overview of the hypothesis testing results in Table 4.1.

4.1. Manipulation check

To test whether participants across the four conditions recall the experimental stimuli correctly and to see if their understanding was related to their assigned condition, two multiple-choice manipulation check questions were included after questions about dependent variables. In the first question, participants were asked to indicate whether they were exposed to a commercial with or without claims about animal testing, with the answer options being 'with,' 'without,' or 'I don't know.' A new variable was created to indicate whether people passed the manipulation check, based on whether or not they gave the correct answer given the condition they were in (0 = no; 1 = yes). Regarding the manipulation check for the external CSR claim, the Chi-Square test of independence showed that there was a relationship between the CSR condition and whether participants answered the first manipulation check correctly, $\chi^2(3, N = 163) = 10.19, p = .017$. Nevertheless, more people passed the manipulation check than those who did not. In the uniform condition (C1), washing condition (C2), discreet condition (C3), and apathetic condition (C4), the number of people who answered what they saw in the commercial correctly was 30 out of 39 (76.9%), 34 out of 41 (82.9%), 27 out of 44 (61.4%), and 21 out of 39 (53.8%) respectively.

Respondents were also asked to choose the answer that correctly described the information they saw in the NGO's report, specifically whether or not HairLive's ingredients were tested on animals. The answer options were 'tested on animals', 'not tested on animals' and 'I don't know'. Again, a new variable was created on which respondents received a score of 1 if they had given the right answer given the condition they were in, and a score of 0 if they did not. To check the manipulation for the internal CSR claim, the Chi-Square test of independence revealed that there was no relationship between the CSR condition and whether participants answered the second manipulation check correctly, $\chi^2(3, N = 163) = 5.34, p = .148$, showing that the manipulation check was successful. More people passed the second manipulation check than those who failed it. In the uniform condition (C1), washing condition (C2), discreet condition (C3), and apathetic condition (C4), the number of people who answered what they saw in the NGO's report correctly were 32 out of 39 (82.1%), 29 out of 41 (70.7%), 27 out of 44 (61.4%), and 24 out of 39 (61.5%) respectively.

4.2. ANOVAs

This paragraph presents the results for the hypothesis group H1. It has been predicted that respondents in the uniform (C1) or discreet (C3) condition would have the highest brand

trustworthiness score, followed by those in the apathetic condition (C4) and then those in the washing condition (C2) (for reminder of sub-hypotheses, please consult Table 4.1 ahead). An ANOVA was conducted with CSR internal-external congruence as the independent variable and brand trustworthiness as the dependent variable. The ANOVA test revealed a significant, large main effect for CSR internal-external congruence on brand trustworthiness, $F(3, 159) = 11.36, p < .001$, partial $\eta^2 = .18$. Tukey post-hoc comparisons revealed that participants in the washing condition (C2) had significantly lower brand trustworthiness ($M = 2.35, SD = 1.23$) than those in the uniform condition (C1, $M = 3.45, SD = 0.73, p < .001$), discreet condition (C3, $M = 3.18, SD = 0.64, p < .001$), and apathetic condition (C4, $M = 3.02, SD = 0.84, p = .005$). Therefore, H1c, H1e and H1f were accepted. No other comparisons reached significant (C1 \diamond C3, $p = .507$; C1 \diamond C4, $p = .136$; C3 \diamond C4, $p = .833$). Hence, H1a was accepted; H1b and H1d were rejected.

In H2 it was hypothesized that respondents in the uniform (C1) or discreet (C3) condition would have the highest brand attractiveness score, followed by those in the apathetic condition (C4) and then those in the washing condition (C2). An ANOVA was conducted with CSR internal-external congruence as the independent variable and brand attractiveness as the dependent variable. The ANOVA test revealed a significant, large main effect for CSR internal-external congruence on brand attractiveness, $F(3, 159) = 11.33, p < .001$, partial $\eta^2 = .18$. Tukey post-hoc comparisons revealed that participants in the uniform condition (C1) were significantly more attracted to the HairLive brand ($M = 5.01, SD = 1.14$) than those in the washing condition (C2, $M = 3.32, SD = 1.77, p < .001$), and those in the apathetic condition (C4, $M = 3.67, SD = 1.64, p < .001$). It also showed that participants in the discreet condition (C3) were significantly more attracted to the brand ($M = 4.56, SD = 1.23$) than those in the washing condition (C2, $M = 3.32, SD = 1.77, p = .001$) and those in the apathetic condition (C4, $M = 3.67, SD = 1.64, p = .032$). Therefore, H2b, H2c, H2d and H2e were accepted. There was no significant difference between other comparisons (C1 \diamond C3, $p = .505$; C2 \diamond C4, $p = .722$). Therefore, H2a was accepted; H2f was rejected.

H3 predicted that respondents in the uniform (C1) or discreet (C3) condition would have the highest brand attitude, followed by those in the apathetic condition (C4) and then those in the washing condition (C2). An ANOVA was conducted with CSR internal-external congruence as the independent variable and brand attitude as the dependent variable. The ANOVA test revealed a significant, large main effect for CSR internal-external congruence on brand attitude, $F(3, 159) = 11.90, p < .001$, partial $\eta^2 = .18$. Tukey post-hoc comparisons revealed that participants in the washing condition (C2) had significantly lower brand attitude ($M = 2.40, SD = 1.23$) than those in the uniform (C1, $M = 3.61, SD = 0.86, p < .001$), discreet (C3, $M = 3.48, SD = 0.76, p < .001$), and apathetic condition (C4, $M = 3.01, SD = 1.16, p = .037$). There was a marginally significant difference in brand attitude between participants in the uniform (C1, $M = 3.61, SD = 0.86$) and apathetic condition (C4, $M = 3.01, SD = 1.16, p = .051$), where those in the uniform condition had the higher score. Therefore,

H3b, H3c, H3e and H3f were accepted. No other comparisons reached significant ($C1 \diamond C3, p = .935$; $C3 \diamond C4, p = .165$). Hence, H3a was accepted, and H3d was rejected.

In H4, it was hypothesized that respondents in the uniform (C1) or discreet (C3) condition have the highest purchase intention, followed by those in the apathetic condition (C4) and then those in the washing condition (C2). An ANOVA was conducted with CSR internal-external congruence as the independent variable and purchase intention as the dependent variable. The ANOVA test showed a significant, moderate main effect for CSR internal-external congruence on purchase intention, $F(3, 159) = 6.90, p < .001$, partial $\eta^2 = .12$. Tukey post-hoc comparisons revealed that participants in the washing condition (C2) had significantly lower purchase intention ($M = 2.60, SD = 1.84$) than those in the uniform (C1, $M = 4.15, SD = 1.61, p < .001$) and discreet conditions (C3, $M = 3.90, SD = 1.42, p = .003$). Therefore, H4c and H4e were accepted. No other comparisons reached significance ($C1 \diamond C3, p = .904$; $C1 \diamond C4, p = .094$; $C2 \diamond C4, p = .305$; $C3 \diamond C4, p = .314$). Hence, H4a was accepted; H4b, H4d and H4f were rejected.

4.3. Regression analyses

It was predicted in H5 that higher brand trustworthiness would be associated with higher brand attractiveness. A simple linear regression with brand attractiveness as the dependent variable and brand trustworthiness as the predictor was conducted. The model was found to be significant, $F(1, 161) = 276.20, p < .001, R^2 = .63$. It revealed that brand trustworthiness had a positive significant influence on brand attractiveness, with a large effect size ($\beta = .80, B = 1.31, p < .001$). Therefore, H5 was accepted.

Previously, H6 stated that higher brand attractiveness would be associated with higher brand attitude. With brand attitude as the dependent variable and brand attractiveness as the predictor, a simple linear regression was conducted. The model was found to be significant, $F(1, 161) = 342.32, p < .001, R^2 = .68$. This showed that brand attractiveness had a positive significant influence on brand attitude with a large effect size ($\beta = .83, B = 0.57, p < .001$). Therefore, H6 was accepted.

It was predicted in H7 that a higher brand attitude would be associated with higher purchase intention. Using purchase intention as the dependent variable and brand attitude as the predictor, a simple linear regression was conducted. The model was found to be significant, $F(1, 161) = 200.27, p < .001, R^2 = .55$. Brand attitude had a large, positive significant influence on purchase intention ($\beta = .75, B = 1.18, p < .001$). Therefore, H7 was accepted.

Table 4.1. *Sub-hypotheses and overview of hypothesis testing results*

Hypotheses	Accepted/ rejected
H1a: Respondents in the uniform condition (C1) have a <u>similar</u> score on brand trustworthiness as those in the discreet condition (C3).	Accepted
H1b: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand trustworthiness than those in the apathetic condition (C4).	Rejected
H1c: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand trustworthiness than those in the washing condition (C2).	Accepted
H1d: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand trustworthiness than those in the apathetic condition (C4).	Rejected
H1e: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand trustworthiness than those in the washing condition (C2).	Accepted
H1f: Respondents in the apathetic condition (C4) have a <u>higher</u> score on brand trustworthiness than those in the washing condition (C2).	Accepted
H2a: Respondents in the uniform condition (C1) have a <u>similar</u> score on brand attractiveness as those in the discreet condition (C3).	Accepted
H2b: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand attractiveness than those in the apathetic condition (C4).	Accepted
H2c: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand attractiveness than those in the washing condition (C2).	Accepted
H2d: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand attractiveness than those in the apathetic condition (C4).	Accepted
H2e: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand attractiveness than those in the washing condition (C2).	Accepted
H2f: Respondents in the apathetic condition (C4) have a <u>higher</u> score on brand attractiveness than those in the washing condition (C2).	Rejected
H3a: Respondents in the uniform condition (C1) have a <u>similar</u> score on brand attitude as those in the discreet condition (C3).	Accepted
H3b: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand attitude than those in the apathetic condition (C4).	Marginally accepted

H3c: Respondents in the uniform condition (C1) have a <u>higher</u> score on brand attitude than those in the washing condition (C2).	Accepted
H3d: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand attitude than those in the apathetic condition (C4).	Rejected
H3e: Respondents in the discreet condition (C3) have a <u>higher</u> score on brand attitude than those in the washing condition (C2).	Accepted
H3f: Respondents in the apathetic condition (C4) have a <u>higher</u> score on brand attitude than those in the washing condition (C2).	Accepted
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H4a: Respondents in the uniform condition (C1) have a <u>similar</u> score on purchase intention as those in the discreet condition (C3).	Accepted
H4b: Respondents in the uniform condition (C1) have a <u>higher</u> score on purchase intention than those in the apathetic condition (C4).	Rejected
H4c: Respondents in the uniform condition (C1) have a <u>higher</u> score on purchase intention than those in the washing condition (C2).	Accepted
H4d: Respondents in the discreet condition (C3) have a <u>higher</u> score on purchase intention than those in the apathetic condition (C4).	Rejected
H4e: Respondents in the discreet condition (C3) have a <u>higher</u> score on purchase intention than those in the washing condition (C2).	Accepted
H4f: Respondents in the apathetic condition (C4) have a <u>higher</u> score on purchase intention than those in the washing condition (C2).	Rejected
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H5: Respondents' score on brand trustworthiness is positively associated with their score on brand attractiveness.	Accepted
H6: Respondents' score on brand attractiveness is positively associated with their score on brand attitude.	Accepted
H7: Respondents' score on brand attitude is positively associated with their score on purchase intention.	Accepted
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5. Conclusion & discussion

This research aimed to study the impact of CSR internal-external congruence on brand trustworthiness, brand attractiveness, brand attitude and purchase intention in the realm of animal welfare, as well as the relationships between these consumer responses. It is based on the HOE model which proposed that consumers respond to brand messages in a specific order of steps including cognitive, affective and conative stages (Lavidge & Steiner, 1961, p.60). Using a 2x2 between-subjects experimental design, the following research question was examined: “*To what extent does CSR internal-external congruence concerning animal testing affect brand trustworthiness, brand attractiveness, brand attitude and purchase intention in the cosmetics industry?*”. The research was based on a sample of consumers who predominantly supported animal welfare and placed importance on CSR in corporate practices.

Based on the hypothesis testing results, it can be concluded that businesses that do not walk their talk face major disadvantages in generating positive consumer outcomes, whereas those who perform CSR actions according to their promises or without any public claim will drive more desirable outcomes. However, altruistic and value-driven CSR practices, as shown in the uniform and discreet CSR positions, can predominantly bring advantages to businesses in the affective stages of consumers’ reactions (i.e., brand attractiveness and brand attitude), but not the cognitive stage (i.e., brand trustworthiness) and conative stage (i.e., purchase intention) when compared to the ignorant companies. Furthermore, the study also confirmed the hierarchical relationships between consumer outcomes. The more a consumer trusts the brand and its message, the more attractive that brand becomes, which leads to a more positive attitude and increased purchase intention. Lastly, it is important to note that all of these effects may happen without conscious recall from consumers about what they previously saw about the brand, showing the impact of subliminal messages on consumers.

5.1. Theoretical implications

In the upcoming section, the findings of this study are discussed in more detail and linked to the literature. Firstly, the results showed that washing is the least desirable scenario across the four CSR positions, with companies failing to execute what they have promised about protecting animal welfare. In this study, the washing position was the most detrimental to brand trustworthiness and brand attitude when compared to other scenarios. This finding supported previous studies by Akturan (2018, p.809), Ellen et al. (2006, p.154), and Wagner et al. (2009, p.77), following the line of argument that when there is a mismatch between a company's CSR claims and its actions, especially when the actions fall short of the promises, consumers perceive this as hypocrisy and choose not to believe in or have a favorable attitude toward the brand. In such scenarios, a company may face significant disadvantages compared to its competitors, even if the competitors remain indifferent to CSR and operate with an apathetic approach. In this way, CSR communication efforts in the washing condition prove to be counterproductive to promote trust and positive attitude among consumers.

Secondly, as predicted, companies operating in the uniform and discreet conditions receive desirable reactions from consumers. The findings revealed that companies taking actions to protect animal welfare were highly trusted, attractive, and positively valued by consumers, eventually resulting in higher purchase intentions, in both cases when they decide to communicate their CSR efforts publicly and when they do not. This is aligned with previous research by Romani et al. (2016, p.262) and Ginder et al. (2021, p.365) about the importance of intrinsic motivations and sincerity in CSR practices. Authentic CSR efforts are essential to drive favorable outcomes.

Nevertheless, an unexpected finding is that when companies adopt an apathetic stance by neither executing nor publicizing their CSR efforts, the impact on consumer outcomes was not as negative as previously anticipated. In all four consumer responses, those in the apathetic condition did not necessarily receive more negative outcomes than those in the uniform and discreet positions. In particular, a company walking their talk (uniform condition) did not receive a difference in brand trustworthiness and purchase intention compared to the one doing nothing at all (apathetic condition). This result contradicts but enriches previous research by Chu et al. (2023, p.1037) and Cornish et al. (2020, p.12), which previously addressed that advocating social issues or promoting business ethics can improve brand image and purchase intention. In this study, such CSR efforts can give companies an advantage in enhancing affective responses such as brand attractiveness and brand attitude, but might not be enough to create significant advantages in trustworthiness and purchase intention. Therefore, it can be concluded that having CSR efforts does not necessarily bring businesses economic advantage, as shown in the results for purchase intention. A possible explanation is that participants were only exposed to CSR communication once in this experiment, whereas repetitive exposure is needed to strengthen consumers' memory and further increase the effectiveness of the advertising message (Schmidt & Eisend, 2015, p.426). Trust and purchase decisions need to be cultivated with a sustained and strategic effort over time, rather than being expected to develop immediately following a single exposure to brand messages.

Furthermore, this study confirms the hierarchical relationship between consumer responses. This is similar to previous research by (Ramesh et al., 2019, p.383) which proposed that when a consumer believes in the value of CSR and when they observe an organization involved in their intended way, they are more likely to have a favorable attitude, thus fostering purchase intention. In this study, it was observed that the majority of respondents placed high importance on animal welfare protection and the social responsibility of businesses. These characteristics could make them relate more to the brand in the scenario where it supported animal welfare, leading to a series of favorable responses as observed in the results. Conversely, if the sample had a lower level of concern about animal welfare and CSR, the findings could have been different. In such a case, the participants may not attribute as much significance to pro-social efforts; therefore, CSR initiatives might have been less impactful in creating positive consumer responses than indicated by the results of this study.

It is also important to note that one of the two manipulation checks was not successful, which was related to claims in the shampoo commercial. This showed that the chance of correctly recalling the HairLive's advertisement differed across the CSR conditions. Specifically, the washing condition had the highest number of correct answers to the manipulation check, followed by the uniform condition, then the discreet condition, and the fewest correct answers was in the apathetic condition. Nevertheless, some significant differences were found between the consumer responses across the four conditions. This showed that although respondents did not remember correctly what they had seen, they might still be influenced by the brand's CSR position. Previous research showed that subliminal message, which is latent information in advertisements that usually bypass the consumer's conscious mechanism, can affect buying behaviors (Sofi et al., 2018, p.1597). Ramesh et al. (2019, p.377) also previously emphasized that customers process CSR details unconsciously and may not recall the specific information, but they are more likely to consider the brand when making a decision as it is "evoked by positive attitudes trailing behind". The findings of this study confirmed this phenomenon.

All in all, this study strengthens the current streams of research about CSR in the realm of animal welfare, which should receive more attention due to the complexity of animal-testing laws in different regions of the world. Comparing the four CSR internal-external congruence scenarios, the results confirmed the undesirable outcomes of CSR-washing firms as suggested by previous studies (see for example Chen & Chang, 2013, p.497; Hawlitschek et al., 2018, p.10). On the contrary, companies that do not test on animals can receive more favorable levels of brand attractiveness and brand attitude, which is also similar to previous research (see for example Grappe et al., 2021, p.1546; Chen et al., 2015, p.33; Kim & Lee, 2018, p.118). However, CSR positions do not affect every consumer response equally, which contradicts some of the pre-existing findings. In this study, CSR efforts did not make cosmetics businesses superior in building trust or increasing purchase intention, compared to their indifferent competitors. This result added a critical view to CSR and animal testing research by highlighting the dynamic interplay between internal-external congruence positions and consumer responses. Moreover, the study also confirmed the application of the HOE model in CSR communication research. As consumers are exposed to advertising messages, they undergo several stages to make decisions sequentially. This study proves the relationship between consumer stages, showing that this model remains a useful tool to assess consumer behaviors in CSR research.

5.2. Practical implications

Building on these theoretical implications, the study provides several practical implications for businesses and policymakers. It shows that CSR activities can affect consumer outcomes; however, this effect depends on the consistency between a firm's external claim and internal action. The findings suggest that the most desirable scenarios are the uniform and discreet positions, followed by the apathetic position. However, the uniform and discreet approaches may not provide much

competitive advantage over the apathetic approach in enhancing brand trustworthiness and purchase intention. Meanwhile, the washing condition is the least favorable out of the four conditions and is strongly discouraged. This insight provides businesses with more detailed guidance on strategic and ethical CSR implementation for sustainable success. In the most desirable scenario, as argued by Ramesh et al. (2019, p.383), if a company walks their talk, it remains favorable in the eyes of consumers. However, in worst cases, if using over-promising CSR messages, such as claiming “not tested on animals” while utilizing third-party suppliers who engage in animal testing, companies risk losing their reputation and negatively impacting consumer outcomes. Therefore, businesses must prioritize authentic CSR activities that align with their core values to achieve sustainable success and positive consumer perceptions. It is also recommended that businesses avoid using over-promising claims.

This study also revealed that CSR activities, both external claims and internal actions, seem to be not so powerful if firms want to boost consumer trust or purchase intention. Since CSR efforts alone seem to not increase purchase intention and can backfire when being perceived as ingenuine, focusing on other aspects that can influence buying decisions (i.e., pricing) would be a better alternative than forcing a superficial and misleading CSR campaign. On a more practical side, according to Kotek et al. (2018, p.166), companies should find the optimal level of prosocial behaviors “without disregarding the financial obligations towards shareholders”. To balance between social responsibility and profit maximization, businesses must navigate these complexities carefully with a thorough understanding of their consumers and their possible reactions toward CSR stances, in order to come up with a suitable CSR strategy.

The result of this study also provides insights for policymakers to strengthen regulatory frameworks. In the realm of animal testing, information provided by the brand might be misleading for consumers which is made possible due to loopholes in the animal testing law. For example, as previously discussed in the introduction, a global brand might claim its products to be cruelty-free but this is not true across all countries where their products are being sold, such as in China where animal testing is mandated by law (Laughlin, 2021). Meanwhile, consumers are becoming increasingly sensitive to CSR statements and can show different reactions to different CSR positions. In response to these loopholes in existing legislation about cosmetics labels and animal testing, policymakers can enhance transparency in advertising messages and reduce the incidence of misleading statements if they understand how the mismatch between claims and actions can impact consumers. This, in turn, will not only benefit consumers but also contribute to more ethical and accountable business practices, ensuring healthy competition.

5.3. Limitations & strengths of the study

Despite the above results and contributions, this study has several limitations. Firstly, the generalizability of the study was limited to the fictitious brand mentioned in the survey and the

artificiality of the experiment. Although fictitious names prevent any existing knowledge that participants may have about actual brands, thereby increasing internal validity, the study's external validity could be improved to generalize the results to real-life brands. Moreover, this is an artificially created environment, so results might differ in natural settings such as when participants come across a commercial in real life. It has been termed by researchers as naturalistic generalization (Neuman, 2014, p.306). By reading the questionnaire, respondents might be anchored to answer in a certain direction. For example, self-reported surveys, especially in studies about ethical matters, are very susceptible to the problem of socially desirable responses, when respondents have a tendency to select answers that make them appear to be more altruistic and social-oriented than their actual self (Randall & Fernandes, 1991, pp. 805-806). Due to social desirability bias, the consumer responses in this study may not reflect how they will react to animal welfare in real-life situations.

Secondly, it should also be considered that the participants in this study have unique characteristics related to animal welfare. They had quite a high concern for animal welfare protection. These characteristics may limit the generalizability of the results because animal welfare concerns have been found to influence consumer attitudes toward vegan personal care products (Reeh et al., 2023). Therefore, the findings of this study might be limited to such as population and not be true for other people who hold contrasting beliefs, such as those who do not place high importance on protecting animals, or those who are aware that their residential countries make animal testing mandatory. Although these factors technically could have been controlled in the analyses, it is important to note that the latter group (i.e., those believing animal-testing is mandatory in their country) was too small to allow for an accurate comparison.

Thirdly, the manipulation check for the external CSR claim showed that participants were more likely to recall what they had seen in the commercial if they were assigned to certain conditions over others. Although consumers can still be affected by subliminal messages, this shows that the operationalization of the independent variable, CSR internal-external congruence, can be improved in future research to ensure a more valid effect of different CSR positions on consumer outcomes.

Despite these limitations, this study succeeded in identifying the differences in consumer responses between CSR scenarios that businesses are operating in, providing a multi-faceted understanding of CSR communication. The operationalization of the key concepts was reliable, ensuring accurate measurement of consumer responses. Moreover, the study also provided a good description of the sample in relation to the research topic, such as attitude toward animal welfare and the social responsibility of businesses. This detailed sample characterization enhances the interpretability of the results and provides relevant context for future research. Furthermore, most of the hypotheses were accepted. This shows that the results of this study can make a strong case for animal testing in the broad area of CSR, adding to the current research about CSR communication and consumer behaviors.

5.4. Suggestions for future research

Despite the limitations, the findings of this study open up some opportunities for future research. It may seem obvious now that companies who act according to their promises would receive the most desirable consumer outcomes, and those who do not keep the promise would risk having more negative impacts on consumers. However, CSR efforts of companies might not always lead to a more favorable consumer outcome than those who maintain an ignorant attitude (apathetic position). Therefore, future research should continue to explore this area, specifically surrounding firms that adopt the apathetic approach who do not make CSR claims nor have internal actions, and whether they hold a significantly less competitive edge with the ones that are active in CSR.

Also, as previously mentioned, the sample in this study is limited to a specific demographic characterized by distinct opinions on animal welfare and CSR. This suggests that the findings may not be generalizable to the broader population. To improve the generalizability of the research, a more diverse sample should be recruited, consisting of people from different viewpoints about CSR and levels of concern about animal welfare. Future research should also take into consideration the context of the regulatory framework in their research, given that the existing animal testing regulations vary across the world. Comparisons (1) between countries having animal testing mandatory, banned and not strictly regulated, or (2) between groups of people who hold contrasting views about animal welfare, would be a promising research area to see if such a difference can have an impact on consumers.

Lastly, a limitation of this research was that most people in the sample did not know whether animal testing in cosmetics is legally prohibited in their residential countries or not. It is thus essential to look into ways to educate consumers more so that they can make better-informed purchase decisions. In regions where animal testing is banned, consumers might want to identify and support brands that adhere to these regulations. Meanwhile, in other regions where animal testing is either not mandatory or explicitly banned, claims of abstaining from animal testing might be more powerful, as such actions can be viewed as altruistic and voluntary instead of being merely compliant with legal requirements. Based on this, future research can focus on identifying the gap in consumer awareness about animal welfare and suggesting methods to improve this awareness.

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Appendix A – Survey procedure

Block 1: Introduction

Dear participant,

Thank you for your interest in participating in this research project. This research is part of a Master thesis project within the Media and Business programme at Erasmus University Rotterdam. The survey consists of questions relating to your experience with brand communication about animal testing in the cosmetics industry. The result of this survey will provide insight into the impact of brand communication on consumers attitudes and behaviors.

This survey will take approximately 7-10 minutes to fill out. Please be aware that your participation is completely voluntarily, meaning that you can quit at any time during your participation. Furthermore, your personal information will be kept strictly confidential, and the findings of this survey will be used solely for research purposes. Therefore, your anonymity is guaranteed.

If you have any comments or questions about the study, you can contact me at dung.vng1003@gmail.com.

By clicking on "Agree", you understand the above and agree on participating in this research.

Agree

Block 2: Age

What is your age? (In number, for example: 20)

(Open box answer)

↳ *Skip to End of Survey if the answer is less than 18*

— *Start randomization* —

Block 3: Conditions

In this first part of the survey, you will see an advertisement and a report about a shampoo brand. Please look at them carefully. After that you will be asked about your thoughts about this brand.

— *Page break* —

First, please look carefully at this advertisement used by HairLive, a haircare company. Pay attention to what they advertise about the product.

The “Next” button will appear after 3 seconds.

(Show HairLive commercial according to Appendix B)

— *Page break* —

Now, we will show you an excerpt of a report produced by a reputable non-profit organization. This organization independently investigated and reports HairLive's source of ingredients.

Please read it carefully. The “Next” button will appear after 3 seconds.

(Show NGO’s report according to Appendix B)

Block 4: Questions

Please choose the option that best describes your thoughts about the shampoo brand (HairLive).

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
I trust HairLive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
HairLive makes truthful claims	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
HairLive is honest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do not believe what HairLive tells me	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please choose the option that best describes your thoughts about the shampoo brand (HairLive).

	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
I like what HairLive stands for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
HairLive is an attractive brand	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I like what HairLive represents	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
HairLive is a favorable brand	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

– Page break –

Please choose the option that best describes your thoughts "In general, my feelings toward HairLive are..."

	1	2	3	4	5	
Unfavorable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Favorable
Bad	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Good
Unpleasant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Pleasant
Negative	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Positive

Please choose the option that best describes your thoughts, assuming you encounter HairLive in store.

	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
It is very likely that I will buy HairLive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I will purchase HairLive the next time I need a shampoo	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I will definitely try HairLive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

– Page break –

Which of the following options correctly describes the advertisement you saw previously?

- HairLive makes claims about animal-testing in the product commercial
- HairLive does not make any claims about animal-testing in the product commercial
- I don't know

Which of the following options correctly describes the report you saw previously?

- The NGO claimed that HairLive's ingredients are NOT tested on animals
- The NGO claimed that HairLive's ingredients are tested on animals to ensure the product's safety
- I don't know

– Page break –

Is animal testing for cosmetics mandatory in the country that you are currently residing in?

- Yes
- No
- I don't know

Please choose the option that best describes your opinion about animal welfare

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Basically, humans have the right to use animal as we see fit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Much of the scientific research done with animals for cosmetic products is unnecessary and cruel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Too much fuss is made over the welfare of animals these days when there are many human problems that need to be solved	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please choose the option that best describes your opinion (what you think companies SHOULD be acting based on)

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
The most important concern for a firm is making a profit, even if it means bending or breaking the rules	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Social responsibility and profitability can be compatible	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business ethics and social responsibility are critical to the survival of a business enterprise	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business has a social responsibility beyond making profits	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Good ethics is often good business

Block 5: Demographic & end

What gender do you identify as?

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

Please indicate your highest level of education you have completed or are currently completing

- Pre-university/ Foundation degree (Secondary School, High School, etc.)
- Vocational training or similar
- Bachelor's degree (BA, BSc, HBO, etc.)
- Master's degree (MA, MSc, MBA, etc.)
- PhD's degree

Do you have any questions/ comments about the study? If you have any question, please also leave your email address below.

*** Please click on 'Next' to submit your answer.**

(Open box answer)

Appendix B – Stimulus materials

All conditions consisted of a commercial made by HairLive, a fictitious shampoo brand, and a report made by Business Ethics Organization, a fictitious NGO.

Condition 1: Uniform - include A1 and A3

Condition 2: Washing - include A1 and A4

Condition 3: Discreet - include A2 and A3

Condition 4: Apathetic - include A2 and A4



Appendix A1. HairLive's commercial - with animal-testing claim.



Appendix A2. HairLive's commercial - without animal-testing claim.

Report



HairLive and its ingredients

HairLive products contain ingredients sourced only from suppliers that **do not conduct animal testing.**

Appendix A3. NGO's report - address non-animal testing conduct.

Report



HairLive and its ingredients

Prior to market release, HairLive's ingredients **are tested on animals** by their suppliers to ensure the safety of the product.

Appendix A4. NGO's report - address animal testing conduct.

Appendix C – Factor loadings, explained variance and reliability of scales

Appendix C1

Factor loadings, explained variance and reliability of the one factor found for the scale ‘brand trustworthiness’.

Item	Component 1
I trust HairLive	.92
HairLive makes truthful claims	.92
HairLive is honest	.94
I do not believe what HairLive tells me*	.15
R^2	.65
<i>Cronbach’s α</i>	.92

Note. The fourth item (*) was removed. Cronbach's alpha was calculated without this item.

Appendix C2

Factor loadings, explained variance and reliability of the one factor found for the scale ‘brand attractiveness’.

Item	Component 1
I like what HairLive stands for	.92
HairLive is an attractive brand	.92
I like what HairLive represents	.97
HairLive is a favorable brand	.91
R^2	.86
<i>Cronbach’s α</i>	.95

Appendix C3

Factor loadings, explained variance and reliability of the one factor found for the scale 'brand attitude'.

Item	Component 1
In general, my feelings toward HairLive are unfavorable/ favorable	.91
... bad/ good	.95
... unpleasant/ pleasant	.94
... negative/positive	.94
R^2	.87
<i>Cronbach's α</i>	.95

Appendix C4

Factor loadings, explained variance and reliability of the one factor found for the scale 'purchase intention'.

Item	Component 1
It is very likely that I will buy HairLive	.95
I will purchase HairLive the next time I need a shampoo	.96
I will definitely try HairLive	.94
R^2	.91
<i>Cronbach's α</i>	.95

Appendix C5

Factor loadings, explained variance and reliability of the one factor found for the scale 'concerns with animal welfare'.

Item	Component 1
Basically, humans have the right to use animal as we see fit	.86
Much of the scientific research done with animals for cosmetic products is unnecessary and cruel*	.57
Too much fuss is made over the welfare of animals these days when there are many human problems that need to be solved	.88
R^2	.61
Cronbach's α	.80

Note. The second item (*) was removed. Cronbach's alpha was calculated without this item.

Appendix C6

Factor loadings, explained variance and reliability of the two factors found for the scale 'attitude toward social responsibility of business'.

Item	Component 1	Component 2
The most important concern for a firm is making a profit, even if it means bending or breaking the rules*	.10	.91
The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible	.69	.22
Social responsibility and profitability can be compatible	.59	-.37
Business ethics and social responsibility are critical to the survival of a business enterprise	.84	.01
Business has a social responsibility beyond making profits	.55	-.32
Good ethics is often good business	.81	.14
R^2	.42	.18
Cronbach's α	.75	

Note. The first item (*) was removed. Cronbach's alpha was calculated without this item.