Driving Change: Impact of Brand Leadership, Message Sidedness, and Specificity on the Effects of

CSR Communication in the Automotive Industry

Thomas KleinJan (2946394)

Faculty of Behavioural, Management, and Social Sciences

University of Twente

Master Communication Science

First supervisor: Prof. dr. M. de Jong

Second supervisor: Dr. S. Jansma

August 20, 2024

Abstract

Purpose: In an era of heightened environmental awareness, the automotive industry faces significant challenges related to corporate social responsibility (CSR). The difficult position of being both a necessary and an environmentally harmful industry requires effective communication. There is a gap in existing research regarding how specific communication variables influence perceptions in such controversial industries, making it difficult to decide on effective CSR communication strategies. Therefore, this study aimed to examine the effects of three CSR communication variables in a controversial industry. Specifically, this study investigated the influence of brand leadership, message sidedness, and specificity on consumer perceptions of CSR within the automotive sector.

Methods: Using a 2 x 2 x 2 experimental design, this research examined how these three communication variables affect brand engagement and sustainable trust. The study involved manipulating CSR communication materials across these conditions and assessing their impact through an online survey administered to 270 participants.

Results: The findings showed that none of the independent variables significantly influenced brand engagement or sustainable trust. This suggests that these factors alone may not be sufficient to influence consumer perceptions. However, measured background characteristics, such as the importance a participant places on sustainability and their attitude toward the brand were significant predictors of both dependent variables.

Conclusion: The study concludes that in the context of the automotive industry, CSR communication strategies may benefit more from reinforcing existing positive consumer attitudes rather than focusing on message attributes such as leadership, sidedness, or specificity. This approach is likely to be more effective in aligning CSR efforts with consumer perceptions and integrating these initiatives authentically into the brand's identity.

Keywords: corporate social responsibility, CSR communication, brand leadership, message sidedness, message specificity, credibility, brand attitude.

1. Introduction

In an era where environmental awareness is at the forefront of global debate, the automotive industry is in a difficult position. While being an essential component of global mobility and economic development (Ahmadi et al., 2023; Gebhardt, 2021), the industry is also confronted with its significant role in environmental degradation (Wolff et al., 2020). The difficult position of being both a necessary and environmentally impactful industry necessitates a nuanced approach to corporate social responsibility (CSR).

An example of a car company that faced this difficult position is the Ford Motor Company. In their efforts to showcase their sustainability, Ford published the "Road to Better" campaign and "The Integrated Sustainability and Financial Report" in 2023. These reports highlighted their commitment to carbon neutrality and their investments in electric vehicles and renewable energy (Ford Media, 2023). However, Ford received criticism on social media platforms like X (Twitter) for accusations of greenwashing. Critics pointed out that despite Ford's sustainability efforts, there were still significant problems in their supply chain, such as the use of controversial mining practices to obtain raw materials like lithium and cobalt for EV batteries. Moreover, the true impact of their initiatives was questioned given the broader environmental impact of the automotive industry.

The example of Ford illustrates the challenging position that companies in polluting industries face when communicating about CSR. Despite these challenges, most previous research on CSR communication has typically generalized the effects of CSR communication without examining how specific factors and industries uniquely influence stakeholder perceptions (e.g., Aqueveque et al., 2018; Kilian & Hennigs, 2014; Cai et al., 2012). Consequently, research is needed to dissect these variables, examining their individual and combined effects on stakeholder perceptions of CSR initiatives. This will offer vital insights into tailoring CSR communication effectively in sectors where public skepticism is notably high. Beyond aiding companies in enhancing their public image,

understanding how to communicate their CSR efforts more effectively, can encourage companies to maintain and deepen their commitment to sustainability. This in turn could lead to more impactful and sustained CSR actions, which is essential not only for the companies themselves but also for broader societal and environmental well-being.

This study seeks to examine the impact of three communication variables. The first variable, brand leadership, explores the influence of a brand's perceived market leadership on consumer perceptions. This variable assesses how being viewed as a market leader—or not—shapes consumer perceptions. The second variable, message sidedness, examines the effect of presenting both the positive and negative aspects of a brand's CSR efforts (two-sided) versus highlighting only the positive aspects (one-sided). This study evaluates whether two-sided messages, which include both the achievements and the areas of improvement, are more credible and effective in enhancing consumer trust than messages that solely focus on positive achievements. Lastly, the study analyzes message specificity to understand how the level of detail provided in CSR communications impacts consumer perceptions. Specific messages provide detailed information, including data and figures, about the brand's CSR activities. In contrast, non-specific messages offer broad descriptions without detailed evidence. The variables for this study were chosen based on the complexities of CSR communication in controversial industries, where companies might not be able to afford communicating in a one-sided and non-specific manner due to prevalent skepticism. In such environments, specificity in communication and acknowledging areas of improvement might be crucial for credibility. Additionally, brand leadership may mitigate skepticism by enhancing perceived credibility, as leadership in CSR can signal greater commitment and trustworthiness. Using a 2 x 2 x 2 experimental design, the research aims to answer the research question:

How do brand leadership, message sidedness, and specificity affect brand engagement and sustainable trust toward automotive brands?

2. Theoretical Framework

This section presents the theoretical framework of the study. It starts by defining and explaining CSR communication. Subsequently, essential factors that influence effective CSR communication are examined. The section culminates in formulating hypotheses to explore the effects of specific variables in CSR communication.

2.1 CSR Communication

Following the definition of UNIDO (2023), corporate social responsibility is a concept "whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders" (p.1). Using this definition, CSR communication is defined as the process through which a company conveys information about how it integrates social and environmental concerns into its business operations, aiming to build transparency, trust, and a positive reputation. CSR communication has been a research theme for over fifty years. For example, Manheim and Pratt (1986) already recognized that U.S. corporations heavily invest in social responsibility but often fail to effectively communicate about the significance of their contributions, affecting the perceived benefits.

2.2 Effects of CSR Communication

The interest in understanding the impacts of CSR communication has significantly grown since the 2000s, as empirical evidence began to highlight the benefits of well-communicated CSR initiatives. For instance, Sen and Bhattacharya (2001) found that CSR initiatives can enhance purchase intentions, and Luo and Bhattacharya (2006) demonstrated that CSR efforts contribute to customer satisfaction. Further research expanded these findings by demonstrating the positive impact of CSR activities on corporate reputation, brand equity (Page and Fearn, 2005), and customer loyalty (Marin et al., 2009). These studies suggest that the positive effects of CSR on brand perception are not just momentary but can lead to long-term loyalty and trust in the brand. More recent research expanded the effects by finding that CSR enhances employee retention (Kim et al., 2020), and even financial performance (Coelho & Ferreira, 2023). Due to these positive effects, companies want to

communicate about their CSR efforts. However, poorly executed CSR communication can lead to skepticism (Kim and Rim, 2024), damage trust (Yoon et al., 2006), and result in accusations of greenwashing if stakeholders perceive the CSR efforts as insincere or merely superficial (Christis & Wang, 2021). Since these negative outcomes not only affect a company's reputation but can also have lasting financial implications, companies need to think carefully about their CSR communication strategy.

2.3 CSR in controversial industries

Industries can be controversial if their operations or products raise ethical, environmental, health, or social concerns (Kilian & Hennigs, 2014). For example, industries dealing with tobacco, alcohol, and gambling may be considered controversial due to the ethical debates surrounding their consumption and the potential societal harm they may cause. Environmental impact can also contribute to controversy, particularly in sectors such as oil, gas, and transport, which are known for their significant ecological footprints. Thus, an industry can be controversial due to its products or services, or because of the 'side effects' of its products or operation on social and environmental issues (Song et al., 2020). Companies operating within a controversial industry still want to communicate about their CSR efforts, due to the positive effects it may have on several constructs (see Paragraph 2.2). However, companies in controversial industries often face heightened public skepticism (Aqueveque et al., 2018), and due to their core operations, these industries struggle to be perceived as genuinely committed to CSR (Kilian & Hennigs, 2014). This leads to the risk that even well-intended initiatives are seen as mere PR tactics. To avoid this, companies operating in controversial industries implement several tactics that will be elaborated on in the following section.

2.4 CSR communication variables

Next to merely the effects of CSR initiatives on consumer responses, scholars also became interested in the influence of communication variables and tactics on responses. Studies focused either on *what* to communicate or *how* to communicate about CSR. The first examined the specific

content or information that should be communicated in CSR initiatives. Du et al.'s (2010) conceptual paper introduces a comprehensive framework for CSR communication, emphasizing its strategic importance in enhancing stakeholder perceptions and engagement. It proposes that CSR communication should focus on the company's commitment to social causes, the tangible societal impact of its CSR activities, the fit between the company's core activities and CSR initiatives, and the underlying motives behind its engagement in CSR. Gruber et al. (2017) built on this framework by highlighting the significance of providing specific information about the impact of CSR activities, noting that detailed, concrete information is perceived as more credible than vague, broad references. Lastly, it was found that merely increasing information or adding pictures or videos to text does not necessarily enhance CSR-induced attributions (Parcha, 2017; Go & Bortree, 2017). These finding underscores the limited role of information density in influencing stakeholder responses, suggesting that the quality and relevance of the information might be more critical.

Scholars who focused on how to communicate about CSR examined the methods, styles, and strategies of CSR communication that make the information more effective and credible to the audience. Studies involve the effects of utilizing third-party sources to improve credibility (e.g., Bhattacharya & Sen, 2003; Yoon et al., 2006), and the avoidance of a promotional message tone (Schlegelmilch & Pollach, 2005; Ellen et al., 2006), advocating for a more sincere, non-promotional approach that fosters trust and credibility. Further elaborating on how to communicate CSR messages, Go and Bortree (2017) demonstrated that interactive messaging strategies, which actively engage the audience, significantly enhance perceptions of credibility. Lastly, Christis and Wang (2021) found that a company should synchronize its environmental CSR actions and messages by using a uniform communication style. Moreover, the degree to which a company is believed to be intrinsically motivated to participate in a CSR initiative can enhance the effectiveness of the company's CSR messaging on consumer attitudes and behaviors. This suggests that CSR messaging that aims to create a sense of intrinsic motivation will not only persuade consumers to buy a product but also establish trust and a stronger connection with the company.

Lastly, there is a realm of CSR communication studies that examines the effects of communication variables in controversial industries. Du and Viera (2012) identified multiple tactics used by oil companies to enhance the credibility of CSR engagement, including embedding CSR in corporate mission and values, presenting factual arguments, using two-sided persuasion, participating in industry-wide associations, and highlighting earned awards or certificates. Other studies on CSR communication in controversial industries replicated the effects of the use of third-party sources and CSR fit (Aqueveque et al., 2018; Song et al., 2020; Tao & Ferguson, 2015), meaning that stakeholders are more likely to respond positively to controversial companies when they see CSR efforts, validated by third-party sources, as closely related to, and coherent with, the company's primary business operations and expertise due to the reflection of genuine dedication.

To conclude the theoretical framework, Table 1 provides a comprehensive overview of the research landscape of CSR communication and why these factors and tactics might work in the realm of CSR communication.

Table 1

CSR communication factors and tactics

Factor / Tactic	Description	Mechanism	Authors
CSR Commitment	A company's dedication to social causes, demonstrated through sustained and substantial contributions, be it financial, in-kind, or through leveraging company resources like expertise and human capital.	Builds trust and loyalty among stakeholders, as they see the company's actions aligning with their values.	Du et al. (2010), Christis and Wang (2021), Love et al. (2022)
CSR Impact	The tangible, beneficial outcomes achieved in society as a result of a company's CSR activities, such as lives saved or health improvements among targeted beneficiaries.	Directly shows the positive changes a company is making, making its efforts more relatable and impactful for stakeholders.	Sen & Bhattacharya (2001), Luo and Bhattacharya (2006), Du et al. (2010)
CSR Motives	The underlying reasons behind a company's engagement in CSR activities, encompassing both altruistic intentions and business-related objectives, with effective communication often acknowledging the convergence of social and business benefits.	Bridges the often perceived gap between altruism and business operations in communication.	Page and Fearn (2005), Marin et al. (2009), Du et al. (2010)
CSR Fit	The perceived alignment between a company's core business and the social issues it supports through CSR, impacting stakeholder reactions based on the logical association or congruence between the company's activities and the chosen social cause.	Enhance the authenticity of its efforts, making stakeholders more receptive to its messages.	Du et al., 2010, Tao and Ferguson (2015), Go and Sevick Bortree (2017), Aqueveque et al. (2018), Song et al. (2020), Moreno and Kang (2020)
Specificity / Factual Arguments	The use of detailed, concrete data in CSR communication, such as specific environmental impact metrics.	Makes CSR communications more credible and helps stakeholders understand the real-world impact of a company's CSR efforts.	Du and Vieira (2012), Gruber et al. (2017)
Information Source	The use of external, independent entities to substantiate CSR claims.	Helps overcome skepticism, as stakeholders may view the company's self-reported achievements with caution.	Bhattacharya & Sen (2003), Yoon et al. (2006), Tao and Ferguson (2015)

Tone of Voice	The use of a modest, non-self-congratulatory tone to avoid public skepticism and perceptions of self-serving motive.	Can prevent skepticism, fostering a positive perception of the company's CSR intentions.	Schlegelmilch and Pollach (2005), Ellen et al. (2006)
Embedding CSR in Misson and Values	Integrating CSR principles deeply into the company's core values and mission statement.	Demonstrate a long-term commitment to social responsibility, enhancing stakeholder trust.	Du and Vieira (2012)
Two-Sided Communication	Openly communicating both positive outcomes and challenges or setbacks in their CSR endeavors.	Enhances transparency and credibility.	Du and Vieira (2012), Accerbi and Aannestad (2018)
Membership in Industry-Wide Associations	Actively participating in or leading industry-wide groups or associations focused on CSR.	Shows stakeholders that the company is invested in the sustainability and ethical practices of its industry as a whole.	Du and Vieira (2012)
Awards / Certificates	Highlighting the recognition and accolades a company has received for their CSR initiatives.	Serves as a testament to a company's CSR achievements, enhancing its reputation.	Du and Vieira (2012)

2.5 Key CSR communication variables in the automotive industry

To study the complexities of CSR communication within the automotive industry, this study focuses on three independent variables: brand leadership, message sidedness, and specificity. Since much skepticism is expected to be prevalent in this industry, leadership is included to examine whether a leadership status can reduce consumer skepticism. Furthermore, the extent to which it is important to communicate a two-sided narrative in a specific way is examined, since this is expected to be especially important for companies operating in controversial industries. The three variables will be explained in more detail in the following paragraphs.

2.5.1 Brand CSR leadership

Aaker and Joachimsthaler (1999) introduced the concept of brand leadership as a brand's continuous pursuit of excellence and significant influence on industry standards, including both tangible and intangible attributes. Simon Zadek, co-director of the United Nations Environment Programme (UNEP), expands this idea to the realm of CSR, outlining a 'civic stage' where companies go beyond using CSR merely for competitive advantage. Instead, they lead industry-wide initiatives on environmental and social issues (Zadek, 2005), demonstrating how brand leadership can evolve into a broader commitment to societal and environmental responsibility. Chevron, for example, has been recognized for its role in leading industry-level associations focused on environmental and human rights issues, enhancing its CSR credibility, and positioning itself as an industry leader in CSR (Du & Vieira, 2012).

Building on Aaker and Joachimsthaler's framework, Lindgreen et al. (2012) have integrated CSR into the broader narrative of brand leadership. They argue that CSR initiatives are essential to a brand's identity and influence in the market. This integration is especially important in the automotive industry, where environmental concerns are of utmost importance, and leading in CSR can differentiate a brand significantly (Wolff et al., 2020). Furthermore, research suggests that brand leadership, particularly in CSR, can significantly impact consumer perceptions and influence their

decision-making processes (Chiu & Cho, 2021; Luu, 2019). This understanding leads to the following hypothesis:

H1:   Brand CSR leadership positively affects brand engagement and sustainable trust in

the context of the automotive industry.

2.5.2 Message sidedness

Two-sided persuasion involves presenting both positive and negative information in CSR communications. While many companies typically focus on positive aspects (Holder-Webb et al., 2009; Scalet & Kelly, 2010), the skepticism prevalent among consumers towards companies in controversial industries (Bhattacharya and Sen, 2003), suggests a potential benefit in also including negative information. Eisend (2007) confirms that a two-sided approach can be particularly effective when consumers already have negative perceptions of a brand, potentially enhancing perceived honesty and credibility.

Research on the effects of message sidedness within CSR communication yields varied findings. Jahn and Brühl (2019) observed that including moderately negative information can positively impact perceived trustworthiness, though it did not significantly alter overall CSR perception, which is the assessment of a corporation's performance in fulfilling their social and environmental responsibilities by stakeholders. Müller et al. (2023) extended this research, finding that highly relevant negative information could even negatively affect perceptions compared to solely positive messaging. However, Hernandez et al. (2023) indicated that among individuals with higher levels of skepticism, two-sided messages are more effective than one-sided messages. This finding can be applied to the automotive industry, which often faces skepticism due to its environmental impact (Russo et al., 2015). Therefore, considering the research context, the study poses the following hypothesis:

H2:   Two-sided CSR information has a more positive effect on brand engagement and

sustainable trust than one-sided information in the context of the automotive industry.

2.5.3 Message specificity

In their paper on CSR reporting in the oil industry, Du and Vieira (2012) suggest that one of the tactics for CSR communication is providing factual arguments. They use ConocoPhillips as an example, who mentioned: "Provided $5 million in hurricane-related contributions in 2008 for US Gulf Coast communities", in their sustainability report. These specific claims enhance brand trust (e.g., Kang & Hustvedt, 2014; Timothy Coombs & Holladay, 2013), as they demonstrate a willingness to be open about challenges and progress, which is particularly valued in controversial industries. These positive effects are also found within studies on CSR communication, with both Gruber et al. (2017) and Hartmann and Apaolaza-Ibáñez (2009) stating that more specific information on CSR initiatives leads to improved brand attitudes among consumers. On the other hand, broad CSR communication, excluding numbers or percentages, leads to a loss of trust and credibility, as it may amplify skepticism (Roszkowska-Menkes et al., 2024). This leads to the following hypothesis:

H3:   Specific factual information has a more positive effect on brand engagement and sustainable trust than broad non-specific information in the context of the automotive industry.

2.5.4 Combining the three communication variables

Lastly, this study aims to examine how brand leadership, message sidedness, and message specificity interact to influence consumer perceptions. Brand leadership is often linked to enhanced credibility and trust (Aaker & Joachimsthaler, 1999). Therefore, a brand recognized as a leader may be able to rely on its authoritative position, meaning that balanced and detailed information (two-sided and specific) may be less crucial for eliciting positive responses. On the other hand, brands not known as leaders may need to present their information in a balanced and detailed manner to avoid skepticism, as they may lack the credibility of a leader. Therefore, this study hypothesizes that the influence of message sidedness and specificity on brand engagement and sustainable trust depends on the brand's leadership status. This leads to the following hypothesis:

H4: Brand CSR leadership moderates the impact of message sidedness and specificity on

brand engagement and sustainable trust, with these variables having a greater effect when

the brand is not perceived as a leader.

2.6 Research Model

Figure 1 presents the research model derived from the theoretical framework discussed

earlier. This model integrates the variables of brand leadership, message sidedness, and message

specificity, and maps their expected interactions and influence on brand engagement and sustainable

trust. Furthermore, table 2 outlines the proposed hypotheses of this study.

Figure 1

Research Model
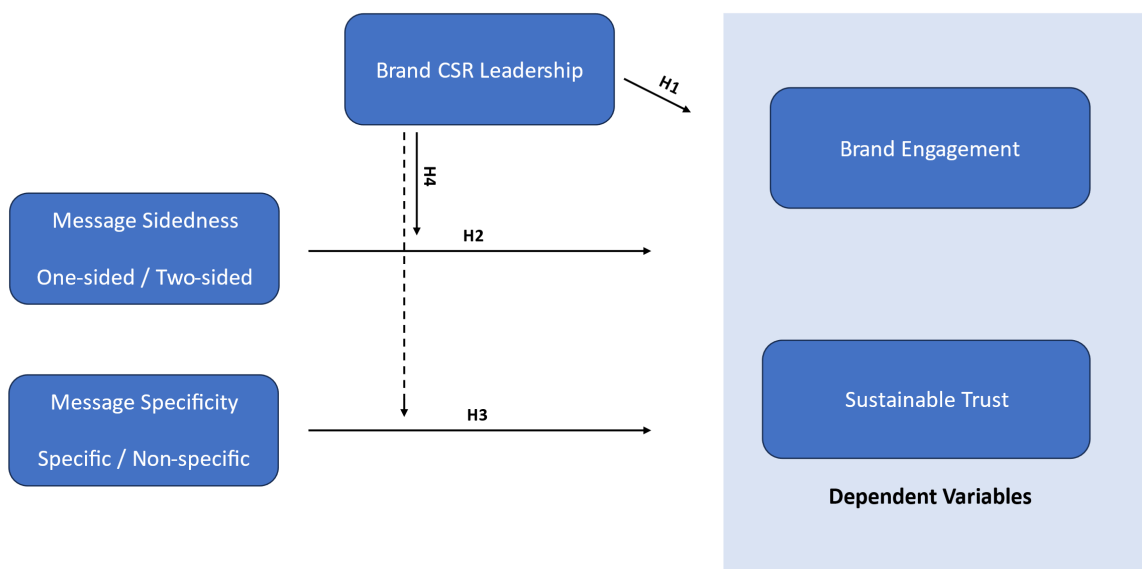
Table 2

Overview of proposed hypotheses

Number	Hypothesis

H1	Brand leadership positively affects brand engagement and sustainable trust in the context of the automotive industry.
H2	Two-sided CSR information has a more positive effect on brand engagement and sustainable trust than one-sided information in the context of the automotive industry.
H3	Specific factual information has a more positive effect on brand engagement and sustainable trust than broad non-specific information in the context of the automotive industry.
H4	Brand CSR leadership moderates the impact of message sidedness and specificity on brand engagement and sustainable trust, with these variables having a greater effect when the brand is not perceived as a leader.

3. Method

3.1 Research design

To assess the hypotheses, an online 2 x 2 x 2 between-subjects experiment was designed. Using the online survey tool Qualtrics, the experiment aimed to examine the relationships among three independent variables: brand leadership, message sidedness (one-sided vs. two-sided), and specificity (specific vs. non-specific). The dependent variables initially included purchase interest, message credibility, the company's perceived sustainability, and brand attitude. Before starting the research, ethical approval from the Ethics Committee of the University of Twente was obtained. This ensured that all procedures involving human participants were in line with the university's ethical standards.

3.2 Manipulations

Toyota was selected as the subject of the study due to the company's relatively green reputation compared to other automakers (Hay, 2020). However, Toyota does not yet have a strong

presence in the fully electric vehicle sector as companies like Tesla, aiming to result in a relatively neutral attitude towards Toyota. The conditions (see Figure 2) are structured similarly to the summary page typically found in annual sustainability reports. The decision to use a summary page was made to ensure participants would not have to read extensive amounts of text, allowing for a concise presentation of the three variables.

In the leadership condition, the company was portrayed as a brand leader, with recognition from an independent organization stating that the company is "the leader in sustainability within the automotive industry". In contrast, the other reports did not include this recognition. The two-sided reports included both positive and negative information about the company's CSR activities. For example, while highlighting successful CSR initiatives, the summary also included a subheading presenting the improvement areas regarding CSR. The one-sided reports focused exclusively on the positive aspects of the company's CSR activities, leaving out the improvement areas. Lastly, the specific reports included detailed CSR data using precise numbers, percentages, and dates. The non-specific reports adopted a broad approach, using the same descriptions of the CSR activities without the numbers, percentages, and dates.

Five qualitative pre-tests were held to verify whether the manipulations were clear. Participants were exposed to multiple versions of the CSR reports. Afterward, they were asked whether they recognized Toyota as a leader, whether they felt that the report included both positives and negatives, and whether they felt the report was specific and detailed. The manipulations regarding message sidedness and specificity were recognized by all participants. However, some participants did not recognize Toyota being depicted as a leader. Therefore, it was decided to include a trophy symbol to draw more attention to the leadership accomplishment. Furthermore, the participants indicated that the text was difficult to read. Thus, in the finalized version of the CSR reports the text was simplified. Figures 2 and 3 show finalized versions of the CSR reports. Note: this is a translated version, as the versions used in the survey were in Dutch (see Appendix B).

Figure 2

Summary 1 (Leadership x two-sided x specific)

Summary sustainability report 2023

Highlights

Sustainability Achievement: We have been recognized by the World Business Council for Sustainable Development * as "**The sustainability leader within the automotive industry.**"

CO2 emissions reduced: We were able to reduce greenhouse gas emissions by 5% over the past year. We did this by using more fuel-efficient technologies and using greener energy sources.

Recycling improved: It is now possible to recycle 85% of our new cars, up from 78% in 2022. This has been achieved through smart design and manufacturing, with a focus on recyclable materials and easily disassembled parts.

Development of clean cars: We have expanded our offering with three new models of hybrid cars and two new models of hydrogen cars.

Improvement Areas

Electric car expansion: Our goal of adding all-electric cars to our offerings has been postponed from 2024 to 2026 due to development setbacks.

Reducing energy consumption: We have worked hard to use less energy, but 40% of our operations do not yet meet our goals for energy savings. We are committed to meeting this target by 2026.

Making water use more efficient: Despite our 5% target, the efficiency of our water use improved by only 2% last year. We will deploy new water-saving techniques and processes so that we can still achieve our goals in the coming years.

*The World Business Council for Sustainable Development (WBCSD) brings together business leaders to promote sustainable development. They publish reports and guidelines related to sustainability in various industries, including automotive.

Figure 3

Summary 4 (Leadership x one-sided x non-specific)

Summary sustainability report 2023

Highlights

Sustainability Achievement: We have been recognized by the World Business Council for Sustainable Development * as "**The sustainability leader within the automotive industry.**"

CO2 emissions reduced: We were able to significantly reduce greenhouse gas emissions. We have done this by using more economical technologies and using more green energy sources.

Recycling improved: It is now possible to recycle a greater proportion of our new cars. This has been achieved by smart design and production, with a focus on recyclable materials and easily disassembled parts.

Development of clean cars: We have expanded our offering with new models of hybrid and hydrogen cars.

*The World Business Council for Sustainable Development (WBCSD) brings together business leaders to promote sustainable development. They publish reports and guidelines related to sustainability in various industries, including automotive.

3.3 Procedure

Participants began the study by reading a brief introduction that outlined the content and purpose of the research. They were then asked to consent to voluntary participation. Following their consent, they provided demographic information, including age, gender, education, and country of residence. Next, they were introduced to the company featured in the study and provided more specific background information relevant to the study using a 5-point Likert scale. These assessments measured their attitude towards the company, the importance of sustainability, and their perception of the automotive industry's environmental impact. After these measures, participants were directed to one of the manipulated CSR reports, tailored to their randomly assigned experimental condition. Directly after viewing the report, participants filled out scales assessing their perceptions of purchase interest, message credibility, the company's perceived sustainability, and brand attitude. To ensure the effectiveness of the experimental manipulations, manipulation checks were conducted right after the evaluations. The survey concluded with a thank-you note to the participants, and they were provided with contact information for any follow-up inquiries or additional details regarding the study.

3.4 Participants

Participants were gathered via Enquête Expert, a Dutch organization that helps students and researchers recruit participants, which resulted in a total of 326 participants. 13 respondents did not complete the experiment, and 43 participants took either too little (less than 2 minutes) or too much (more than 15 minutes) time to complete the study. This excluded participants who might not have read the materials carefully and those whose time between reading the materials and completing the survey was too long. This resulted in a total of 270 valid responses. The distribution of responses to the experimental conditions was balanced with each condition being shown to at least 25 participants.

Of these 270 participants, 114 (42%) were male and 156 (58%) were female. The participants aged between 18 and 83 years with a mean age of 43 (SD = 15.50) and mostly indicated either to have completed their secondary vocational education (MBO) (n = 81) or to have completed their higher professional education (HBO) (n= 61). A chi-square test was conducted to compare the gender distribution across the conditions, revealing no statistically significant differences ($\chi2$ (7) = 9.575, p = .214). Similarly, an ANOVA was conducted to assess the distribution of age across conditions, which also showed no significant effects (F(7, 261) = 1.092, p = .369). Another chi-square test assessed differences in educational levels across the conditions, finding no significant differences (χ^2 (42) = 38.657, p = .619). A complete overview of the distribution of the sample characteristics can be found in Appendix B.

Next to assessing the demographics of the participants, more specific background information was gathered. These assessments measured their attitude toward the company, the importance of sustainability, and their perception of the automotive industry's environmental impact. This was measured using a 5-point Likert scale (1 = strongly disagree, 5= strongly agree). Participants rated the statement that 'sustainability is very important' highly (M = 3.96, SD = .81), indicating a strong appreciation of the importance of sustainability among respondents. Furthermore, participants somewhat recognized the environmental impact of the auto industry (M = 3.70, SD = .86). Lastly, participants were found to have a moderately positive attitude toward Toyota (M = 3.59, SD = 81). An ANOVA was conducted to assess the distribution of the background information measures across the condition. The analysis found no statistically significant differences across the groups in the perception of the importance of sustainability (F(7, 262) = 0.585, p = .768), perceptions of the automotive industry as a polluting sector (F(7, 261) = 0.957, p = .463), and attitudes towards Toyota (F(7, 262) = 0.414, p = .893).

3.5 Measures

To measure the dependent variables, four initial constructs were drawn up: purchase interest, attitude, perceived sustainability, and credibility. An overview of all the scales and their items can be found in Appendix B.

Purchase interest was designed to measure participants' interest in purchasing vehicles from Toyota. This scale, which was developed specifically for this study, consists of four items rated on a 5-point Likert scale. Example items include "I find Toyota cars in general attractive" and "I am interested in the latest models of Toyota."

The attitude construct was designed to assess participants' overall sentiments and feelings towards Toyota after reading the sustainability report. This self-developed 5-point Likert scale comprises four items. An example item states: "My opinion about Toyota has become much more positive after reading the sustainability report."

The perceived sustainability construct measured whether participants believed that Toyota genuinely puts effort into their sustainability initiatives. The construct includes four items crafted specifically for this study. Participants responded on a 5-point Likert scale, with example items such as: "Toyota genuinely strives to reduce its CO_2 emissions" and "Toyota is actively trying to contribute to a better environment," aiming to capture perceptions of Toyota's environmental commitment.

Lastly, credibility evaluated the trustworthiness and believability of the information Toyota provides about its sustainability initiatives. Developed specifically for this study, the scale consists of four items, each measured on a 5-point Likert scale. Examples include "The information Toyota provides about its sustainability performance is credible" and "I do not believe everything Toyota says about its sustainability efforts," reflecting participants' trust in Toyota's CSR communications.

However, an initial factor analysis did not identify the four constructs. Therefore, after instructing a fixed set of two components, two new constructs of composed scales were identified (see Table 3). The new scales were called brand engagement, consisting of the items of purchase

interest and attitude, and sustainable trust, consisting of the items of perceived sustainability and credibility. Brand engagement reflects both interest in purchasing and positive attitudes toward the brand, indicating an overall level of commitment and connection to the brand, and sustainable trust combines the elements of sustainability perception and credibility into a single construct that reflects the level of trust consumers have in the brand's sustainability claims. Both brand engagement (α = .90) and sustainable trust (α = .91) proved to be reliable for this study. The results of the factor analysis are presented in Table 3 below. Note: factor loadings below 0.60 are excluded from the table.

Table 3

Results of the principal components analysis with VARIMAX rotation of items

	Component	
Items	**Brand Engagement**	**Sustainable Trust**
PI_1 - I find Toyota cars attractive in general.	.69	
PI_2 - I am interested in Toyota's latest models.	.83	
PI_3 - I would like to know more about the features and benefits of Toyota cars.	.81	
PI_4 - Toyota is a brand I would consider when looking for a new car.	.81	
Att_2 - After reading the sustainability report, my perception of Toyota has greatly improved.	.71	
Att_4 - After reading the sustainability report, I feel more connected to Toyota.	.80	
Sust_1 - Toyota makes a real effort to reduce its own CO2 emissions.		.79
Sust_2 - Toyota is committed to sustainability.		.76
Sust_3 - Toyota is a very sustainable car brand.		.68
Sust_4 - Toyota is actively trying to contribute to a better environment.		.76
Cred_1 - The information Toyota provides about its own sustainability performance is credible.		.77
Cred_2 - I trust that Toyota's information about its own sustainability efforts is accurate.		.75
Cred_4 - I believe Toyota's sustainability report is honest.		.75
Explained variance (total: 61.29)	50.60	10.69
Eigenvalue:	8.10	1.71
Cronbach's alpha:	.90	.91

4. Results

4.1 Manipulation checks

Manipulation checks were conducted to verify the effectiveness of the experimental manipulations of leadership, message sidedness, and specificity. Participants answered three statements regarding their perceptions of the materials presented. A series of Chi-square tests for independence showed statistically significant differences in the expected directions in perceptions of leadership χ^2(2, N = 269) = 30.544, p < .001), message sidedness χ^2(2, N = 270) = 58.962, p < .001), and specificity χ^2(14, N = 266) = 37.556, p <.001), indicating that participants perceived the manipulations as intended. Given the significant differences in perceptions across the experimental

groups, it can be concluded that the manipulations were successful, supporting the validity of the experimental procedures.

4.2 Background characteristics

 Next to assessing the demographics of the participants, more specific background information relevant to the study was gathered. Chapter 3.4 already discussed the mean scores of the participants on these assessments. More interesting, however, are the association effects of the background information presented in Table 4. The importance of sustainability, attitudes toward Toyota, and perceptions of the automotive industry as polluting significantly predicted both brand engagement ($R^2 = .430$, $F(3, 265) = 66.653$, $p < .001$) and sustainable trust ($R^2 = .263$, $F(3, 265) = 31.569$, $p < .001$). More specifically, the importance of sustainability demonstrates a significant positive effect on brand engagement ($\beta = .138$, $p = .007$) and on sustainable trust ($\beta = .174$, $p < .001$). Similarly, attitudes toward Toyota also show a strong positive influence on brand engagement ($\beta = .593$, $p < .001$) and sustainable trust ($\beta = .297$, $p < .001$). These findings suggest that participants who already valued sustainability or had a favorable opinion of Toyota were more responsive to the CSR messages, which enhanced their engagement and trust in the brand.

Table 4

Effects of background characteristics

Measure	Dependent Variable	β	t	p-value
Importance of sustainability	Brand engagement	.138	2.72	.007
	Sustainable trust	.174	4.01	<.001
Automotive is polluting	Brand engagement	.035	.77	.444
	Sustainable trust	-.022	-.55	.582
Attitude toward Toyota	Brand engagement	.593	12.33	<.001
	Sustainable trust	.297	7.22	<.001

4.3 Hypotheses testing

 Table 5 presents an overview of the descriptive statistics for the dependent variables, brand engagement and sustainable trust, across different experimental conditions. The data presented aim

to give a clear depiction of the central tendencies and variability within each subgroup, setting the foundation for further analysis.

Table 5

Descriptive statistics

Independent variable	Condition	Dependent variable	N	Mean	SD
Leadership	Leadership	Brand engagement	129	3.37	0.80
		Sustainable trust	129	3.77	0.59
	No leadership	Brand engagement	141	3.24	0.79
		Sustainable trust	141	3.77	0.61
Message sidedness	One-sided	Brand engagement	136	3.33	0.85
		Sustainable trust	136	3.77	0.63
	Two-sided	Brand engagement	134	3.28	0.74
		Sustainable trust	134	3.77	0.57
Message specificity	Specific	Brand engagement	125	3.29	0.79
		Sustainable trust	125	3.72	0.65
	Non-specific	Brand engagement	145	3.31	0.81
		Sustainable trust	145	3.82	0.55

To test the hypotheses, a multivariate analysis of variance (MANOVA) was performed. Before conducting the MANOVA, a Pearson correlations analysis was conducted (see Appendix D). As there is a strong positive correlation between Brand Engagement and Sustainable Trust ($r = .63$, $p < .001$), the use of MANOVA is supported. Table 6 presents the multivariate test results of the independent variables—leadership, message sidedness, and specificity—on the combined dependent variables, brand engagement and sustainable trust. The MANOVA revealed that there were no significant multivariate effects of leadership, message sidedness, and specificity on the combined dependent variables. Furthermore, no significant interaction effects were found among these variables, suggesting that none of the independent variables had a significant combined impact on brand engagement and sustainable trust.

Table 6

Multivariate Test Results

Independent Variable	Wilks' λ	F	Significance (p)
CSR Leadership	.987	1.67	.19
Message sidedness	.998	.25	.78
Message specificity	.990	1.30	.27
Leadership x Sidedness	.997	.42	.66
Leadership x Specificity	.999	.11	.89
Sidedness x Specificity	.996	.55	.58
Leadership x Sidedness x Specificity	.999	.10	.90

Following the multivariate analysis, univariate tests were conducted to examine the effects of the independent variables on each dependent variable separately (see Appendix D). The results revealed that leadership does not significantly affect brand engagement (p = .16) or sustainable trust (p = .97). Consequently, hypothesis 1 is rejected. Similarly, no significant differences were observed for message sidedness on brand engagement (p = 0.630) and sustainable trust (p = 0.977), or for message specificity on brand engagement (p = .801) and sustainable trust (p = .166), leading to the rejection of hypotheses 2 and 3. Lastly, no significant effects were found for any of the interactions between the independent variables. However, regarding the interaction effects, it was hypothesized that message sidedness and specificity have a stronger effect on the dependent variables when the brand is not perceived as a leader. This hypothesis was tested by dividing the data into two groups based on perceived leadership and then conducting separate MANOVA analyses for each group. The results from these analyses indicated that neither message sidedness (F = .997, p = .817) nor specificity (F = .991, p = .565) had significant effects within the leadership group. Similar results were found in the no leadership group: message sidedness (F = .993, p = .604) and specificity (F = .988, p = .441) showed no significant effects. These findings lead to the rejection of Hypothesis 4, as the brand's perceived leadership status does not affect the effectiveness of message sidedness and specificity on brand engagement or sustainable trust.

5. Discussion

This study aimed to examine the effects of leadership, message specificity, and sidedness in CSR reports on consumer's perceptions of a brand. To be more specific, the goal of the study was to

find out what the different effects on brand engagement and sustainable trust are for leadership vs. no leadership, two-sidedness vs. one-sidedness, and specificity vs. non-specificity. The following paragraphs discuss the results in more detail.

5.1 Theoretical contributions

This research contributes to an ongoing body of work exploring the specific effects of communication variables in the realm of CSR. The first hypothesis, stating that brand leadership positively affects brand engagement and sustainable trust, was not supported by the data. Contradictory to earlier findings on leadership (Chiu & Cho, 2021; Luu, 2019), the results did not show a significantly more positive evaluation when a brand is portrayed as a leader. The second hypothesis, stating that two-sided CSR messages are more effective than one-sided CSR messages, was also not supported by the data. Despite the findings of Hernandez et al. (2023), indicating that two-sided messages are more effective than one-sided messages among sceptic individuals, this study's data did not support that claim. Albeit insignificant, one-sided messages even lead to a better evaluation of brand engagement, thereby aligning with the findings of Jahn and Brühl (2019) and Müller et al. (2023). The data also did not support the third hypothesis, which states that specific factual messages have a more positive effect than broad non-specific messages. The non-specific reports were, although significant, even evaluated better for brand engagement and sustainable trust. The results thus differ from earlier findings of Gruber et al. (2017) and Hartmann and Apaolaza-Ibáñez (2009), who both found that specific messages lead to improved brand attitudes among consumers. Lastly, regarding the interaction effects, it was hypothesized that message sidedness and specificity have a stronger impact on brand engagement and sustainable trust when the brand is not perceived as a leader. The data also did not support this hypothesis, as in both leadership conditions, no significant effects were found for message sidedness and specificity.

The independent variables were chosen due to the expectation that they play a significant role for companies operating in controversial industries. Thus, it was expected that automotive

companies could not afford to communicate non-specifically and one-sidedly about their CSR activities. However, the results indicate that in all eight conditions, the dependent variables were rated positively (mean score above 3). This indicates that a company operating in the automotive sector might be able to communicate one-sidedly and non-specifically. Moreover, the results indicated no need to establish a leadership position. A possible explanation could be that although the automotive industry is generally seen as controversial, a large proportion of the participants did not perceive it to be so. For example, 37% of the participants disagreed with the statement that automotive is a highly polluting sector. So, where the chosen variables might play a major role for other controversial companies, for example working in the oil or gambling industry, this does not seem to be the case for the automotive industry. Another explanation for not finding significant effects of the independent variables may be related to the background characteristics of the participants. The background characteristics 'importance of sustainability' and 'attitude toward Toyota' proved to be strong predictors for the dependent variables. Therefore, consumers' baseline attitudes towards sustainability and the brand may have overshadowed the subtler manipulations in leadership, sidedness, and specificity. This observation is also supported by previous studies that found that if a brand is perceived positively or negatively, these perceptions are likely to dominate over influences from specific CSR communication variables (Bae & Cameron, 2006; Tao & Ferguson 2015; Song et al., 2020).

5.2 Practical implications

The results indicate that focusing on leadership positioning or emphasizing the sidedness and specificity in CSR communication may be less effective than previously thought. Therefore, automotive companies are advised to direct their communication efforts toward strengthening their brand identity in a way that resonates with the general values of sustainability and corporate social responsibility. A practical recommendation for companies is to invest in measuring and understanding their customers' existing attitudes toward sustainability and the brand itself. This insight can then be

used to develop communication campaigns that not only align with these attitudes but also help build a stronger and more authentic brand without the need to focus on specific message attributes.

5.3 Limitations and Future Research Directions

This study has provided insights into the impact of brand leadership, message sidedness, and specificity on consumer perceptions of CSR. Despite these insights, the study's findings are subject to certain limitations that need to be addressed in future research. Firstly, this study is limited due to the relatively small sample size of 270 participants, with the smallest condition group comprising only 25 individuals. As a result, differences with smaller effect sizes may not have been detected. Furthermore, despite Chi-square tests showing statistically significant differences in the leadership, message sidedness, and specificity conditions, many participants still did not recognize the manipulations. For example, in the leadership condition, 40 participants still did not recognize the leadership acknowledgment. However, discarding the participants that did not 'correctly' answer all the manipulation checks, would lead to a data set of only 107 participants. The relatively low number of participants who recognized all the manipulations might be an explanation for not finding significant results. Thus, future research with a more extensive sample size and stronger manipulation recognition might be fruitful.

Secondly, despite choosing Toyota for the study due to its perceived neutral attitude, 60.7% of participants did not hold a neutral view of the brand. In addition, attitude was proven to be a significantly strong predictor for the dependent variables. This may have influenced the study results. Thus, it would be interesting to see if future studies using a fictitious or more neutral brand would reveal effects for the independent variables.

Lastly, apart from replication studies examining the effects of similar communication variables, future research should focus on incorporating qualitative research methods to provide deeper insights into why certain CSR communication variables are more or less effective. Qualitative

data can thereby contribute to identifying the underlying mechanisms of certain communication variables.

5.4 Conclusion

The key takeaway from this study is that if (automotive) companies are reassessing their strategy regarding CSR communication, it may be more effective to strengthen and leverage the existing positive attitudes, rather than investing heavily in crafting messages with specific attributes. This approach not only capitalizes on the foundational goodwill already present among consumers but also ensures a more genuine integration of CSR into the company's brand identity.

References

Aaker, D. A., & Joachimsthaler, E. (1999). The lure of global branding. *Harvard Business Review*, 77(6), 137–144.

Ahmadi, M., Pahlavani, M., Karimi, A., Moradi, M., & Lawrence, J. (2023). The impact of the Fourth Industrial Revolution on the transitory stage of the automotive industry. *Sustainable Manufacturing in Industry 4.0: Pathways and Practices*, 79–96. https://doi.org/10.1007/978-981-19-7218-8_5

Aqueveque, C., Rodrigo, P., & Duran, I. J. (2018). Be bad but (still) look good: Can controversial industries enhance corporate reputation through CSR initiatives? *Business Ethics: A European Review*, 27(3), 222–237. https://doi.org/10.1111/beer.12183

Bae, J., & Cameron, G. T. (2006). Conditioning effect of prior reputation on perception of corporate giving. *Public Relations Review*, *32*(2), 144-150. https://doi.org/10.1016/j.pubrev.2006.02.007

Bhattacharya, C. B., & Sen, S. (2003). Consumer–company identification: A framework for understanding consumers' relationships with companies. *Journal of Marketing*, 67(2), 76–88. https://doi.org/10.1509/jmkg.67.2.76.18609

Cai, Y., Jo, H., & Pan, C. (2012). Doing well while doing bad? CSR in controversial industry sectors. *Journal of Business Ethics*, 108(4), 467–480. https://doi.org/10.1007/s10551-011-1103-7

Chiu, W., & Cho, H. (2021). E-commerce brand. *Asia Pacific Journal of Marketing and Logistics*, 33(6), 1339–1362. https://doi.org/10.1108/APJML-10-2018-0403

Christis, J., & Wang, Y. (2021). Communicating environmental CSR towards consumers: The impact of message content, message style and praise tactics. *Sustainability*, *13*(7), 3981. https://doi.org/10.3390/su13073981

Coelho, R., Jayantilal, S., & Ferreira, J. J. (2023). The impact of social responsibility on corporate financial performance: A systematic literature review. *Corporate Social Responsibility and Environmental Management*, *30*(4), 1535-1560. https://doi.org/10.1002/csr.2446

CSR Europe. (2024, January 10). Drive sustainability. https://www.csreurope.org/drive-sustainability

Del Mar García-De los Salmones, M., & Perez, A. (2018). Effectiveness of CSR advertising: The role of reputation, consumer attributions, and emotions. *Corporate Social Responsibility and Environmental Management*, 25(2), 194–208. https://doi.org/10.1002/csr.1453

Du, S., & Vieira, E. T. (2012). Striving for legitimacy through corporate social responsibility: Insights from oil companies. *Journal of Business Ethics*, 110(4), 413–427. https://doi.org/10.1007/s10551-012-1490-4

Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8–19. https://doi.org/10.1111/j.1468-2370.2009.00276.x

Eisend, M. (2007). Understanding two-sided persuasion: An empirical assessment of theoretical approaches. *Psychology & Marketing*, 24(7), 615–640. https://doi.org/10.1002/mar.20176

Gebhardt, L. (2021). Understanding different car users as starting point for future mobility concepts–A co-creation approach. Transportation research interdisciplinary perspectives, 12, 100485. https://doi.org/10.1016/j.trip.2021.100485

Go, E., & Bortree, D. S. (2017). What and how to communicate CSR? The role of CSR fit, modality interactivity, and message interactivity on social networking sites. *Journal of Promotion Management*, *23*(5), 727-747. https://doi.org/10.1080/10496491.2017.1297983

Gruber, V., Kaliauer, M., & Schlegelmilch, B. B. (2017). Improving the effectiveness and credibility of corporate social responsibility messaging. *Journal of Advertising Research*, 57(4), 397–410. https://doi.org/10.2501/JAR-2015-015

Hartmann, P., & Apaolaza-Ibáñez, V. (2009). Green advertising revisited. *International Journal of Advertising*, 28(4), 715–739. https://doi.org/10.2501/S0265048709200837

Hernandez, J. M. D. C., da Costa Filho, M. C. M., & Strano, M. P. V. (2023). When transparency pays off: Enticing sceptical consumers with two-sided advertising. *International Journal of Consumer Studies*, *47*(1), 317-333. https://doi.org/10.1111/ijcs.12841

Holder-Webb, L., Cohen, J. R., Nath, L., & Wood, D. (2009). The supply of corporate social responsibility disclosures among US firms. *Journal of Business Ethics*, 84, 497–527. https://doi.org/10.1007/s10551-008-9721-4

Jahn, J., & Brühl, R. (2019). Can bad news be good? On the positive and negative effects of including moderately negative information in CSR disclosures. *Journal of Business Research*, 97, 117–128. https://doi.org/10.1016/j.jbusres.2018.12.070

Kang, J., & Hustvedt, G. (2014). Building trust between consumers and corporations: The role of consumer perceptions of transparency and social responsibility. *Journal of Business Ethics*, 125(2), 253–265. https://doi.org/10.1007/s10551-013-1916-7

Kilian, T., & Hennigs, N. (2014). Corporate social responsibility and environmental reporting in controversial industries. *European Business Review*, 26(1), 79–101. https://doi.org/10.1108/EBR-04-2013-0080

Kim, J., Milliman, J., & Lucas, A. (2020). Effects of CSR on employee retention via identification and quality-of-work-life. *International Journal of Contemporary Hospitality Management*, *32*(3), 1163-1179. https://doi.org/10.1108/IJCHM-06-2019-0573

Kim, S., & Rim, H. (2024). The role of public skepticism and distrust in the process of CSR communication. International Journal of Business Communication, 61(2), 198-218. https://doi.org/10.1177/2329488419866888

Lindgreen, A., Xu, Y., Maon, F., & Wilcock, J. (2012). Corporate social responsibility brand leadership: A

multiple case study. *European Journal of Marketing*, 46(7/8), 965–993.

https://doi.org/10.1108/03090561211230142

Luu, T. T. (2019). CSR and customer value co-creation behavior: The moderation mechanisms of servant

leadership and relationship marketing orientation. *Journal of Business Ethics*, 155(2), 379–398.

https://doi.org/10.1007/s10551-017-3493-7

Maciamo Hay. (2020). Most Sustainable Car Makers.

https://www.eupedia.com/ecology/most_sustainable_car_makers.shtml

Mar García-de los Salmones, M. D., Herrero, A., & Martínez, P. (2021). Determinants of electronic word-

of-mouth on social networking sites about negative news on CSR. *Journal of Business Ethics*, 171,

583–597. https://doi.org/10.1007/s10551-020-04466-9

Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: stakeholder

information, response and involvement strategies. *Business Ethics: A European Review*, *15*(4),

323-338. https://doi.org/10.1111/j.1467-8608.2006.00460.x

Morsing, M., Schultz, M., & Nielsen, K. U. (2008). The 'Catch 22'of communicating CSR: Findings from a

Danish study. *Journal of Marketing Communications*, *14*(2), 97-111.

https://doi.org/10.1080/13527260701856608

Müller, J., Schade, M., & Burmann, C. (2023). Should brands talk about environmental sustainability

aspects that "really hurt"? Exploring the consequences of disclosing highly relevant negative CSR

information. *Sustainability*, 15(22), 15909. https://doi.org/10.3390/su152215909

Roszkowska-Menkes, M., Aluchna, M., & Kamiński, B. (2024). True transparency or mere decoupling?

The study of selective disclosure in sustainability reporting. *Critical Perspectives on Accounting*,

98, 102700. https://doi.org/10.1016/j.cpa.2023.102700

Russo, A., Morrone, D., & Calace, D. (2015). The green side of the automotive industry: A consumer-based analysis. *Journal of Marketing Development and Competitiveness*, *9*(2), 59.

Scalet, S., & Kelly, T. F. (2010). CSR rating agencies: What is their global impact? *Journal of Business Ethics*, 94, 69-88. http://www.na-businesspress.com/JMDC/RussoA_Web9_2_

Song, B., Wen, J., & Ferguson, M. A. (2020). Toward effective CSR communication in controversial industry sectors. *Journal of Marketing Communications*, 26(3), 243–267. https://doi.org/10.1080/13527266.2018.1536887

Timothy Coombs, W., & Holladay, S. J. (2013). The pseudo-panopticon: the illusion created by CSR-related transparency and the internet. *Corporate Communications: An International Journal*, 18(2), 212–227. https://doi.org/10.1108/13563281311319490

Wolff, S., Brönner, M., Held, M., & Lienkamp, M. (2020). Transforming automotive companies into sustainability leaders: A concept for managing current challenges. *Journal of Cleaner Production*, 276, 124179. https://doi.org/10.1016/j.jclepro.2020.124179

Yoon, Y., Gürhan-Canli, Z., & Schwarz, N. (2006). The effect of corporate social responsibility (CSR) activities on companies with bad reputations. *Journal of Consumer Psychology*, 16(4), 377–390. https://doi.org/10.1207/s15327663jcp1604_9

Zadek, S. (2005). The path to corporate responsibility. *Harvard Business Review*, 82, 125–132. https://doi.org/10.1007/978-3-540-70818-6_13

Appendixes

Appendix A: Usage of AI tools

During the preparation of this work, the author used ChatGPT to help create ideas and rephrase sentences. After using this tool, the author reviewed and edited the content as needed and takes full responsibility for the content of the work.

Appendix B: Dutch version of manipulations

Figure 2 illustrates an example of one of the sustainability reports used in the survey. Contrary to figures 2 and 3, this report is in Dutch.

Figure 2

Summary 1 (Leadership x two-sided x specific)

Appendix C: Sample characteristics

Table 7 presents the distribution of the sample characteristics.

Table 7

Distribution of sample characteristics

	Leadership	
	Two-sided	*One-sided*
Specific		
Age a)	M = 40.94, SD = 13.77	M = 43.64, SD = 16.13
Gender b)	Male 31.4% Female 68.6%	Male 36.0% Female 64.0%
Education c)	1) 5.7% 2) 11.4% 3) 31.4% 4) 25.7% 5) 5.7% 6) 20.0% 7) 0.0%	1) 0.0% 2) 8.0% 3) 32.0% 4) 28.0% 5) 16.0% 6) 12.0% 7) 4.0%
Non-specific		
Age a)	M = 41.16, SD = 18.28	M = 43.97, SD = 16.07
Gender b)	Male 35.5% Female 64.5%	Male 52.6% Female 47.4%
Education = c)	1) 3.2% 2) 32.3% 3) 22.6% 4) 19.4% 5) 9.7% 6) 9.7% 7) 3.2%	1) 2.6% 2) 23.7% 3) 28.9% 4) 18.4% 5) 13.2% 6) 13.2% 7) 0.0%

	No leadership	
	Two-sided	*One-sided*
Specific		
Age a)	M = 38.88, SD = 14.00	M = 41.84, SD = 15.69
Gender b)	Male 32.4% Female 67.6%	Male 41.9% Female 58.1%
Education c)	1) 2.9% 2) 8.8%	1) 3.2% 2) 12.9%

	3)	50.0%	3)	25.8%
	4)	11.8%	4)	35.5%
	5)	14.7%	5)	6.5%
	6)	11.8%	6)	12.9%
	7)	0.0%	7)	3.2%

Non-specific

Age a)	M = 46.03, SD = 16.58		M = 47.07, SD = 16.17	
Gender b)	Male	44.1%	Male	42.2%
	Female	55.9%	Female	57.8%
Education = c)	1)	0.0%	1)	0.0%
	2)	26.5%	2)	28.6%
	3)	26.5%	3)	23.8%
	4)	23.5%	4)	21.4%
	5)	8.8%	5)	11.9%
	6)	8.8%	6)	14.3%
	7)	5.9%	7)	0.0%

a) Mean and Standard Deviation of age
b) Percentage division of male and female
c) Percentage: 1)=Primary education, 2)= Secondary school, 3)= Vocational education (MBO), 4) = Applied Science (HBO), 5)= WO Bachelor, 6)= WO master, 7)= PHD

Appendix D: Initial scales

Table 8 presents the scales that were initially drawn up. All items were measured using a 5-point Likert scale (1 = strongly disagree, 5= strongly agree).

Table 8

Initial scales

Scale	*Items*
Purchase Interest	Based on this sustainability report, how do you feel about the following statements? - I find Toyota cars attractive in general. - I am interested in Toyota's latest models. - I would like to know more about the features and benefits of Toyota cars. - Toyota is a brand I consider when looking for a new car.
Attitude	After reading the sustainability report ... - my opinion of Toyota has become much more

	positive.			
	- my perception of Toyota has improved significantly.			
	- I have more sympathy for Toyota.			
	- I feel more connected to Toyota.			
Perceived Sustainability	- Toyota is making a real effort to reduce its own CO2 emissions.			
	- Toyota is committed to sustainability.			
	- Toyota is a very sustainable car brand.			
	- Toyota is actively trying to contribute to a better environment.			
Credibility	- The information Toyota provides about its own sustainability performance is credible.			
	- I trust that Toyota's information about its own sustainability efforts is accurate.			
	- I do not believe everything Toyota says about its own sustainability performance.			
	- I believe Toyota's sustainability report is honest.			

Appendix E: Pearson correlations

Table 9 presents the Pearson correlation coefficients between the key measures used in this study.

Table 9

Pearson correlations on the stimuli materials and dependent variables

Measures	1	2	3	4
1 Age	1.00			
2 Educational Level	-.12	1.00		
3 Brand Engagement	.19**	.06	1.00	
4 Sustainable Trust	.16**	-.01	.63**	1.00

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

Appendix F: univariate test results

Table 10 presents the univariate test results.

Table 10

Univariate Test Results

Independent variable	Dependent variable	F	Significance (p)
Leadership	Brand engagement	1.95	0.16
	Sustainable trust	0.00	0.97
Sidedness	Brand engagement	0.21	0.65
	Sustainable trust	0.02	0.89
Specificity	Brand engagement	0.03	0.86
	Sustainable trust	1.84	0.18
Leadership x Sidedness	Brand engagement	0.17	0.68
	Sustainable trust	0.81	0.37
Leadership x Specificity	Brand engagement	0.22	0.64
	Sustainable trust	0.11	0.74
Sidedness x Specificity	Brand engagement	0.85	0.36
	Sustainable trust	0.95	0.33
Leadership x Sidedness x Specificity	Brand engagement	0.00	0.99
	Sustainable trust	0.13	0.72