Communicating about corporate social responsibility: The effect of transparency, CSR fit, and centrality of CSR on consumer outcomes

Master Thesis

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Abstract

Purpose – Corporate social responsibility activities can be an important strategy to improve the perception of a brand from a stakeholder perspective. The right CSR communication strategy is mandatory for companies to present their CSR to their stakeholders with relevant arguments so that CSR activities will not backfire. The purpose of this paper is to provide insights into the relation between effective CSR communication factors (transparency, CSR fit, and centrality of CSR) and the perceived outcomes purchase interest, brand liking, corporate reputation, and CSR perception of consumers.

Method – To test the hypotheses a randomized 2x2x2 experimental online study with the three CSR communication factors as independent variables was conducted. 216 valid consumers participated in the online experiment. The convenience sample included only people who indicated German as their native language. Two manipulations were used and after each manipulation participants answered questions about the dependent consumer outcomes. The first one contained general information about the company and its product. The second one was about the communication of CSR activities and efforts. Consumers were randomly assigned to one of the eight different conditions of the second manipulation with different levels (low/high) of the independent communication factors.

Results – The results of the study demonstrated that CSR communication has a positive effect on consumers' brand perception, especially on brand liking and corporate reputation. The significant difference between the two measurements of the dependent consumer outcomes indicated that the communication of information about CSR activities (second manipulation) matters for consumers' perception towards the brand. However, no significant results were found for the three independent CSR communication factors and their interaction effects on the dependent consumer outcomes.

Conclusion – Communicating corporate social responsibility can be a delicate matter, because stakeholders want to know about the CSR activities of the companies they interact with. From the brand's point of view it can be stated that communication about CSR matters. Regardless of the implementation of the CSR communication factors, providing information about CSR initiatives alone can positively influence brand liking and corporate reputation. Moreover, it can be beneficial to communicate the CSR projects and information to raise awareness of the social cause in society.

Keywords: Corporate social responsibility, CSR communication, consumer outcomes of CSR, CSR perception

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1. Introduction

Corporate social responsibility (CSR) has become an essential part of companies' business strategies and practices. The strategy of using CSR is embedded in corporations for different reasons. On the one hand companies must generate profit, but on the other hand the society expects corporate contributions to the society and the environment in which the company operates (Coombs & Holladay, 2013). In fact, many organizations use their communications specifically to emphasize the importance of their engagement in CSR activities and to present them in official announcements or on their websites (Servaes & Tamayo, 2013). Companies get involved either because it is the goal of their corporate philosophy, or because CSR activities primarily bring financial benefits and can improve their image. In any case, CSR is of great importance as companies actively seek to improve their social, economic and ecological environment while at the same time creating value for stakeholders (Green & Peloza, 2011).

Therefore, companies implement CSR activities and communicate about them so that stakeholders are aware of the companies' social responsibility actions (Srivastava, 2019). The consumer is one of these stakeholders and one of great importance for example with regard to food manufacturing companies as the consumers decide to buy or not to buy from a specific brand (Langen & Hartmann, 2016). Researchers found that there is a positive impact of consumers' perceived CSR on, for example, corporate reputation, purchase intention or advocacy (Du et al., 2010; Pérez et al., 2019). In this regard, communication plays an important role in the process of CSR to do both, promoting social responsibility in the context of corporate benefits and obtaining input and feedback from stakeholders in order to create a larger context for CSR activities (Araujo & Kollat, 2018). Furthermore, CSR communication can address serious topics as social, ethical and ecological issues, human rights, or consumer values and integrate them into their business operations and communication strategies (Nielsen & Thomsen, 2018). In summary, effective CSR communication is used to achieve desirable outcomes (Kim, 2019).

Previous literature has examined the impact of CSR to influence purchase intention, the perception of corporate reputation of stakeholders (Sen & Bhattacharya, 2001; Du et al., 2010; Bianchi et al, 2019) or even the dimensions of effective CSR communication in relation to external stakeholder' perception and expectation (Kim & Ferguson; 2018). Much attention has been paid to the relationship between CSR activities and the beneficial outcomes like corporate reputation, but the crucial role of communication and its factors like informativeness, transparency, consistency or message tone has often been disregarded (Kim, 2019). In this study, the impact of CSR communication factors on possible consumer outcomes will be

investigated, by using the specific CSR communication factors transparency, CSR fit, and centrality of CSR to measure the effects in an experimental research design. Transparency builds trust and has the ability to reduce skepticism of consumers because transparent communication helps to better understand the motivations of a brand for its CSR activities (Graafland & Liedekerke, 2008). The level of CSR fit in itself has a positive impact on attitudes toward the brand. More specifically, companies are perceived as more authentic if they carry out CSR activities that match their industry or product (Becker-Olson, 2006). Centrality of CSR shows the seriousness of CSR activities and stakeholders will become more positively influenced by the brand's commitment to implement and demonstrate social responsibility (Lee et al., 2018). The factors represent on the one hand the values and attributes of a company's social responsibility, and on the other hand they are indicators for effective CSR communication (Du et al., 2010; Kim & Ferguson, 2018; Pérez et al., 2019). Expected consumer outcomes such as purchase interest, brand liking, corporate reputation, and general perception of CSR are integrated into the new model of this study.

Therefore, two research questions arise. It is questioned whether overall the communication of CSR information has an effect on consumers' brand perception, regardless of different communication factors. Additionally, the unique effect of the three CSR communication factors on consumers' brand perception is examined.

1. *Does CSR communication have an effect on consumers' brand perception?*
2. *To what extent do transparency, CSR fit, and centrality of CSR affect consumers' brand perceptions?*

By answering the research question, this study aims to provide practical value for companies to become aware of the importance of considering consumer expectations towards CSR communication when selecting CSR initiatives. By meeting or exceeding consumer expectations of successful and effective CSR communication, the company will benefit more from their CSR activities. (Kim, 2019). Identifying relevant CSR communication factors helps to better understand consumers' perceptions and attitudes toward CSR efforts, especially since the topic also generates a lot of skepticism among stakeholders and brands' motivations are sometimes not transparent (Schlegelmilch & Pollach, 2005).

There is still a need for empirical evidence and of systematic investigation in the field of CSR communication research. This study will contribute to existing CSR communication research by extending the application of conceptual model supported by empirical evidence. With systematic attention to communication variables related to CSR communication, a gap in research on the effects of CSR communication on consumer outcomes could be filled. Unlike

previous research, however, this paper will not view communication as a mere tool to examine stakeholder perceptions and attitudes (Sen & Bhattacharya 2001; Du et al., 2010). This paper brings CSR communication into focus, rather than simply examining the relationship between CSR activities and consumer perceptions. The purpose is to systematically examine the communication characteristics and investigate the separated and combined effects of the three independent variables transparency, CSR fit, and centrality of CSR.

The remainder of this paper is organized as follows. In chapter 2 the theoretical framework is presented. Chapter 3 addresses the methodology, followed by chapter 4 providing the results of the research. Finally, in the last chapter the findings of this study are discussed and a conclusion is drawn.

2. Theoretical Framework

2.1 CSR and CSR Communication

Many researchers have identified different instrumental approaches of CSR and CSR communication research, like Garriga and Melé (2004) who established a framework by classifying the main CSR theories and approaches in four groups: instrumental theories, political theories, integrative theories and ethical theories. Porter and Kramer (2006) assessed that this framework tends to view CSR as an instrumental and strategic tool for achieving better corporate performances. Others identify the improvement of corporate reputation as a purpose for the implementation of CSR activities (Bhattacharya & Sen, 2004). However, Maignan and colleagues (2005) investigated how to implement social responsibility in corporate marketing and they found that engaging in CSR activities is likely to result in positive outcomes like customer and employee loyalty, commitment, supplier support, and corporate reputation. The implementation of corporate social activities helps to generate non-profit benefits like consumer satisfaction or loyalty which have a positive effect on the financial goals (Maignan et al., 2005).

To achieve positive results with stakeholders, the communicated content and the choice of messaging channel should be considered. This can lead to added benefits such as stimulating buying interest or strengthening the relationships between the company and its stakeholders. In light of this, previous research has argued for the importance of communicating CSR commitment, motives, and CSR fit (Du et al., 2010). Du and colleagues (2010) described that CSR communication is based on message content and message channels. It has a direct effect on internal and external communication outcomes but at the same time company and stakeholder characteristics have an impact on this effect. The work of Du and colleagues (2010) offers a guideline which was already used as groundwork for previous research (Pérez et al., 2019). Kim and Ferguson (2014, 2018) identified six essential CSR communication dimensions: informativeness, third-party endorsement, personal relevance, message tone, consistency, and transparency. These dimension can offer an integrated theoretical basis for investigating effective CSR communication practices. In addition, many other researchers also believe that the overall relevance of the CSR communication messages is a crucial factor (Maignan & Ferell, 2004; Morsing & Schultz, 2006). Furthermore, the factors of transparency and consistency are essential for CSR communication, as they provide trust and credibility among stakeholders (Du et al, 2010; Schlegelmilch & Pollach, 2005). Additionally, Schlegelmilch and Pollach (2005) argued that the message tone is a central factor because stakeholders often do not appreciate a self-praising tone of CSR communication, which can also be reflected in skepticism about the company and its activities. Moreover, the literature of

greenwashing presents some further components for CSR communication: "One key variable in the communication about CSR may be the fit (or congruence) between an organization and its CSR activities" (de Jong & van der Meer, 2017, p. 73). Other relevant factors are the sincerity (de Jong & van der Meer, 2017) and the role of credibility (de Jong et al., 2018).

The perception of a company or brand and its CSR efforts refers to the opinion of consumers with regard to the activities and characteristics of the organization (Ulrich et al., 2014). Moreover, CSR activities capture consumer perceptions about a brand's activity, which is reinforced by social causes. A favorable CSR perception by stakeholders is positively associated with brand credibility (Ulrich, et al., 2014). It is a balancing act for an organization to pursue the economic interests while meeting the requirements of CSR and taking into account the possible effects on external stakeholders (Demirel, 2020). For CSR to be successful, it must fit the company's characteristics and philosophy and should be implemented properly, not just used as a brand image boost for external perception. Stakeholders often expect that companies are active and sponsor social issues that have a logical association with their core corporate activities. Companies should elaborate on the rationale for its CSR activity to affect consumer's perception in a positive way (Du et al., 2010). It is important for the company to highlight the justification of its social initiative and argue its reasons because choosing the right CSR strategy is just as crucial as the right CSR communication.

The importance of CSR communication should not be underestimated, as the dialogue between companies, about corporate activities and in exchange with the expectations of stakeholders is essential (Garriga & Mele, 2004). Du and colleagues (2010) delivered a conceptual framework of CSR communication, in which the effectiveness of different CSR communication factors on internal and external outcomes was examined. They stated that this communication can be a very delicate matter, because stakeholders want to be informed and at the same time they question the information suspiciously. Hence, they declared that "a key challenge of CSR communication is to overcome stakeholder skepticism and to generate favorable CSR attributions" (Du et al., 2010, p. 17). Kim (2019) investigated the effects of CSR communication factors on consumers' CSR knowledge, trust, and perceptions of corporate reputation by a national survey of US consumers. One conclusion is the prediction that positive consumer responses will be stronger when consumers perceive CSR communication factors in corporate communications that they have already anticipated, like CSR informativeness, transparency, consistency, personal relevance, factual and promotional tone. Furthermore, Kim (2019) concludes that companies' belief in meeting consumers' expectations of CSR

communication is particularly important in advancing the current practice of CSR and CSR communication.

Without effective and successful communication about social corporate activities, the stakeholders may not acknowledge the CSR endeavors (Kim & Ferguson, 2018). Morsing and colleagues (2008) pointed out the importance of adopting third-party endorsement in communicating CSR, like the involvement and commitment of employees. Additionally, it is important to address expert stakeholders, local decision makers and the media for higher credibility and for using their high interest and knowledge. Maigan and Ferrell (2004) go one step further in their argumentation about CSR communication and stakeholders. They have elaborated that the messages of CSR communication should have relevance for the stakeholders and that relevant stakeholders should not only be addressed, but also included in the communication, for example including the stakeholder by name in the communication or commenting as an expert to strengthen the CSR activity as an external party. Moreover, when communicating, care should be taken to ensure message tone (Schlegelmilch & Pollach, 2005) and appropriate communication intensity (Morsing & Schultz, 2006). In summary, it is not only the way in which a company understands and implements CSR that matters, but CSR communication is also of great importance because it is the link between the company and its stakeholders. It is therefore interesting to see what effect the implementation of CSR activities and communication has. Here, the CSR communication factors are crucial, and their impact on consumer outcomes need to be investigated.

2.2 Consumer outcomes of CSR

The right CSR communication strategy is essential for companies to properly present CSR activities to their stakeholders with honest motives, to avoid them backfiring and leading to a worse perception than would be the case without CSR initiatives. Possible outcomes of effectively communicated CSR activities are for example purchase intention of consumers or the positive perception towards a brand or company (Du et al., 2010; Pérez et al., 2019). Bianchi and colleagues (2019) support these assumptions with their findings that positively perceived CSR has a significant effect on purchase intention and on corporate reputation.

The intensified engagement with a brand can be closely related to an evaluation of the products or services. Purchase interest can be seen as a kind of commitment when consumers buy from the same brand over a long period of time and thus become more and more connected if they perceive it well (Pérez et al., 2020). As mentioned above, purchase interest is also a frequently studied outcome of effective CSR communication. A commitment to CSR activities

can lead to an increase in consumer purchase interest (Lafferty et al., 2002). Parguel and colleagues (2011) documented that "strong CSR performance positively influences consumers' attitudes towards the firm and purchase intentions, whereas poor performance damages them even more" (p. 17). Similarly, Mohr and colleagues (2001) showed that shared CSR information influences the evaluation of products and purchase intention. Moreover, due to the importance of sustainability and social responsibility in society, just successful CSR activities can elicit positive behaviors from consumers such as purchase interest and brand liking (Du et al., 2010).

Likewise, brand liking is an important factor with regard to the consumer perception of a company or brand. Brand liking or the brand likeability "is positively associated with satisfaction and positive word of mouth (Nguyen et al., 2015, p. 777). Du and colleagues (2010) documented that positive perceptions of CSR activities are positively related to a good advocacy and liking of a company. Pérez and colleagues (2019) stated that advocacy is closely related to the issue importance of the CSR because it develops the awareness of the cause and the relevance for society. All in all, most of the previous researches examined that positive CSR activities may positively affect behavioral intention of consumers (Chatzoudes et al., 2015), which is to be examined in this study under the factor of brand liking.

Probably one of the most common outcomes is the reputation of a brand. Corporate reputation can be defined as "a perceptual representation of a company's past actions and future prospects that describe the firm's appeal to all of its key constituents" (Fombrun 1996, p. 165) or as "an aggregated assessment of a company" (Kim, 2019, p. 1147). Additionally, corporate reputation is a main characteristic of a company and it could lead to competitive advantages (Melo & Garrdio-Morgado, 2012). Furthermore, a good reputation can protect a company from negative perceptions and reports. Therefore, it is one of the most intangible assets of a company and it can evoke loyalty, support, or satisfaction among the stakeholders (Kim, 2019). Melo and Garrido-Morgadao (2012) stated that reputation is based on both corporate actions and CSR engagement. Additionally, it can be one of the most effective means for a strong reputation and thus a competitive advantage. That is why, in addition to serious CSR activities, there are also those that are exploited for pure reputation improvements (Porter & Kramer, 2006). Nevertheless, researchers confirmed that consumers' CSR perceptions of CSR initiatives and thus also that of CSR communication, are positively related to the corporate reputation (Lai et al, 2010; Hus, 2012). In addition, Hur and colleagues (2014) declared that CSR has a positive relation with corporate reputation and brand credibility.

Closely related to the perception of corporate reputation is the perception of CSR in general. Good and serious CSR activities can significantly improve the image and reputation of an organization in the general perception (Yoon et al., 2006). Moreover, successful CSR communication can have various effects on external consumers: The external stakeholders' advocacy of the communicated CSR activity, and their appreciation of sincerity and credibility of the organization (de Jong & van der Meer, 2017). Consumers' perception of altruistic motivation as a company to take responsibility for social problems suggests the transparency and centrality of CSR in the company. Moreover, these characteristics are highly valued in purchasing behavior and brand recommendation (Parguel et al., 2011). In addition, successful CSR communication has positive effects on consumers' perception of a brand or company (Du et al., 2010; Pérez et al., 2019).

Based on the impact of communicated CSR activities on consumer outcomes, the following hypothesis was proposed:

H_1: Communication about CSR has a positive effect on consumers' a) purchase interest, b) brand liking, and c) corporate reputation.

2.3 CSR Communication Factors

In previous literature researchers created different frameworks to examine CSR communication with different approaches on corporate reputation, consumer perception or other communication outcomes (e.g. Du et al., 2010; Pérez et al., 2019; Kim & Ferguson, 2018). CSR communication that has a positive effect can lead to relevant consumer outcomes, for example purchase intention or advocacy (Du et al., 2010). In this study CSR communication is defined as "any communication efforts by a company to promote its CSR activities using any kind of publicly accessible communication tools such as advertising, annual reports, Internet, social media, and promotion events" (Kim, 2019, p. 1145). According to this, CSR communication factors are variables which, when applied correctly, make up successful CSR communication.

In this paper the CSR communication factors of transparency, CSR fit, and centrality of CSR were selected. Transparency is an important factor because without transparency, it is difficult to distinguish whether CSR activities are being implemented well or badly. Furthermore, transparent communication makes actions more comprehensible and reduces skepticism. It is morally important because it reflects an attitude of honesty, openness and commitment to CSR (Graafland & Liedekerke, 2008). CSR fit is the "perceived congruence between a social issue and the company's business" (Du et al., 2010, p. 12). Perceived fit in

CSR is relevant because it can affect the amount and intensity of thoughts of CSR initiatives (Becker-Olson, 2006). The centrality of CSR is intended to show the importance of social activities in the company. It can be an indicator of whether social responsibility is embedded in the company or whether it is used as an instrument for beneficial outcomes. It combines relevant values such as sincerity, credibility, and consistency with regard to CSR (Du et al., 2010; de Jong et al., 2018; de Jong & van der Meer, 2017). Moreover, the independent CSR communication factors provide information about the company's values and what a company stands for. The centrality is intended to show what a significant meaning CSR has in a company and how the company's values and actions are designed to reflect this.

2.3.1 Transparency

Transparency is a ubiquitous term in today's corporate communication. Responsible companies should strive for transparency and disclose important information to stakeholders. Furthermore, transparency is an important topic in society and therefore mandatory for public relations and CSR communication to build trust and credibility between a company and its stakeholders (Coombs & Holladay 2011; Kim & Ferguson, 2018). Transparency of CSR can be defined as the "openness of CSR information disclosure including both good and bad" (Kim & Ferguson, 2016, p. 7). Transparent CSR communication can increase the level of trust and by communicating both successes and failures of CSR activities, an organization can ensure transparency in CSR communication (Coombs & Holladay, 2011). While withholding CSR information can only breed mistrust, transparent communication can lead to positive outcomes for stakeholders. Coombs and Holladay (2011) stated that socially responsible consumers know that many companies also want to improve their reputation, image and perception of CSR activities through their CSR efforts. In doing so, they actively communicate that reporting is conducted in a transparent and credible manner, also to be able to protect themselves in the case of the revelation of potential CSR misconduct. Because of this the following hypothesis was proposed:

> H_2: Transparency in CSR communication has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.

2.3.2 CSR Fit

Moreover, the company's CSR activities itself are evaluated by stakeholders, announcements that do not correspond to the expectations are at risk of causing negative effects (Du et al.,

2010). CSR fit represents the congruence between the company and its CSR activities (de Jong & van der Meer, 2017). The fit of corporate social responsibility is reflected in common associations with the brand's purpose, often in the product, service (e.g., a plant-based resources company advocates environmental protection), or association with the corporate image (Menon & Kahn, 2003). Stakeholders often expect companies to support only those social issues that fit well with or have a logical connection to their core activities (Haley, 1996). Therefore, CSR fit is an important indicator because researchers stated that higher CSR fit often results in a more positive stakeholder perception about the CSR and the corporate reputation (e.g., Du et al., 2010; de Jong & van der Meer, 2017; Yoo & Lee, 2018; Kim & Ferguson, 2019). Additionally, different researchers stated that a higher congruence between company and social issue led to a simpler explanation of how a sponsorship arouse and the evaluation by consumers is more favorably when the CSR activity is matching and relevant to the company's identity and image (Menon & Kahn, 2003; Sen & Bhattacharya, 2001). If the logical connection between a company's social activity and its business activity is missing, then the CSR fit is perceived as low, which will lead to a reduction in positive responses among stakeholders to the company's CSR activities (Du et al., 2010). If this is the case, it is important for the company to explain the reasons for its social initiates in order to increase the perceived connection among stakeholders (Du et al., 2010). Even if CSR fit is high, it is important for a company to emphasize the congruence between the social activity and the business. Interestingly, there is also research that low CSR fit, with low congruence between social activity and the company's core business, can elicit positive reactions from stakeholders (Bloom et al., 2006). Bloom and colleagues (2006) found that lower fit can be perceived as sincere, leading to improved perceptions of CSR communication. However, as this was only the case for a minority of research, here the following hypothesis is proposed:

H_3: CSR fit in CSR communication has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.

2.3.3 Centrality of CSR

The variable of the centrality of CSR is intended to provide information on how centrally the topic of social responsibility is embedded in the company and how it is practiced both internally and externally. If CSR is anchored in the corporate culture and it is the brand's purpose to assume sustainable responsibility, it leads to a positive relationship between CSR efforts with brand credibility and reputation (Hur et al., 2014). Moreover, sincerity and credibility are causes

for stakeholders' appreciation (de Jong & van der Meer, 2017). In turn, low sincerity could result in a backfire effect, if a company does CSR initiatives only for business advantages and without any concern for the social issue, it can cause a worse evaluation than it would be the case before without any CSR activity. A company needs a good argumentation and reasoning for their social responsibilities because stakeholders are aware of the relation between sincerity of actions and the company's core business (Yoon et al., 2006). Accordingly, the credible integration of CSR into the brand's actions is an influential factor in positively influencing consumers' purchase intentions and brand liking (Fombrun, 1996; Lafferty et al., 2002). It seems very likely that companies will be rewarded with successful consumer outcomes if they take a sincere and credible stance toward their CSR and incorporate it centrally into company operations (Kim, 2019). Finally, it demonstrates a genuine interest in improving the common good and consequently enhances the perception of the brand (Pomering & Johnson, 2009). Therefore, the following hypothesis is proposed:

H_4: Centrality of CSR in CSR communication has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.

2.4 Conceptual Model

This study proposes that communication of CSR information has a positive influence on consumer perception. When consumers experience different levels of the CSR communication factors *transparency, CSR fit, and centrality of CSR* in the corporate appearance and information, it can influence the dependent consumer outcomes *purchase interest, brand liking, corporate reputation,* and *CSR perception*. Therefore, this study proposes and empirically tests a conceptual model of CSR communication examining the effect of the independent CSR communication factors on the dependent consumer outcomes. Figure 1 presents the proposed model of the CSR communication.

Figure 1
Conceptual Model
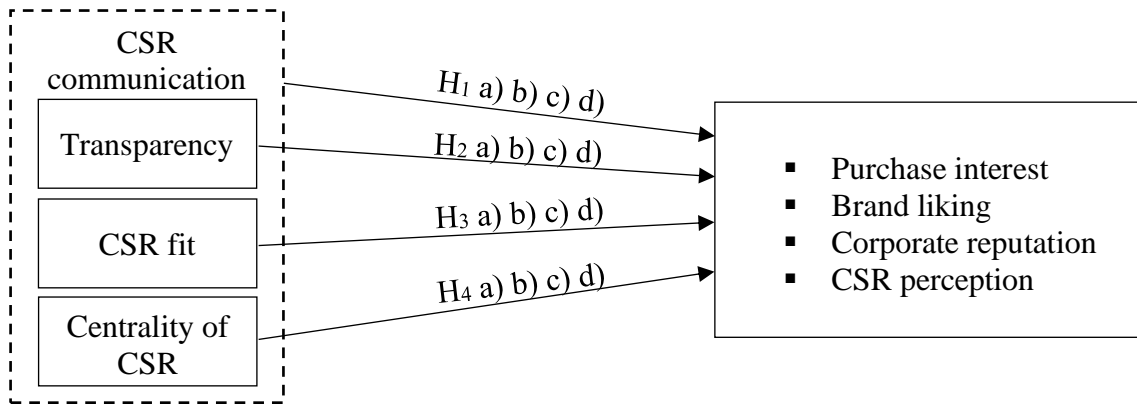
3. Methodology

3.1 Research Design

To investigate the effects of CSR communication factors on consumer outcomes, an experimental online study was conducted. To test the hypotheses a randomized 2x2x2 research design with the three independent variables was created: transparency, centrality of CSR and CSR fit (see Table 1). All three were operationalized into two different levels: low and high. The experiment combined a between-subjects and within-subjects design. It was necessary to measure the dependent variables of purchase interest, brand liking, and corporate reputation twice, to examine the impact of the two different manipulations (Figure 2). Once, after the company information was presented to the participants (first manipulation, Appendix I) and once after they saw the extract from the website about the companies' CSR activities (second manipulation, Appendix II). The items of CSR perception were asked only once, after the second manipulation along with the other consumer outcomes. The research was approved by the BMS Ethics Committee of the University of Twente.

Table 1
Experimental 2x2x2 Design

	High Centrality of CSR		Low Centrality of CSR	
	High CSR fit	Low CSR fit	High CSR fit	Low CSR fit
High Transparency	1	3	5	7
Low Transparency	2	4	6	8

Figure 2
Research Process
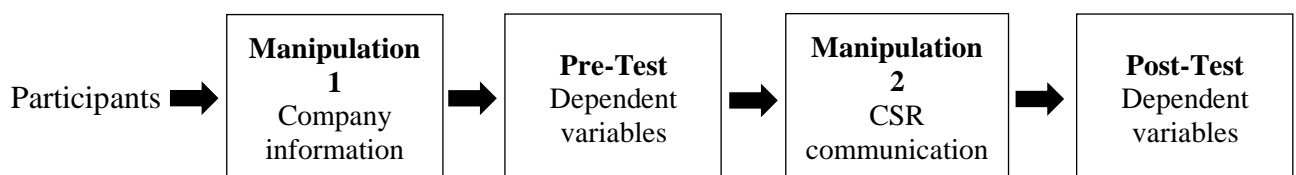
3.2 Procedure

Data was collected with an online survey through the online survey tool Qualtrics. Participants were instructed to read the texts carefully in order to be able to answer the following questions.

All participants were randomly assigned to one of the eight conditions of the second manipulation. In addition, participants were not able to reach the next page of the survey until they had answered all of the questions on the current page.

The participants started by reading the introduction text and had to confirm the consent form. The very first question, whether German was the mother tongue served as a inclusion criteria. After the first manipulation (company information), the questions about the dependent variables were presented (purchase interest, centrality of CSR, CSR fit). Afterwards, the second manipulation was introduced where the participants were randomly assigned to one of the eight conditions. Subsequently, the questions about the dependent variables were asked again. Connected to this were the questions on CSR perception. Then the manipulation check started with questions about the independent variables transparency, followed by the questions about CSR fit and centrality of CSR. Thereafter, questions about the attitude regarding to the two CSR possibilities which were presented in the various conditions were provided. One question was asked about the personal opinion of chocolate, then the demographic questions about gender, age and education followed. Finally, a debriefing about the real purpose about the research distributed.

3.3 Case: Chocolate Industry

CSR in the chocolate industry is a very sensitive area because the social engagement there is not something extraordinary, but a necessity due to the generally known miserable conditions. Because of this controversial topic, a fictional chocolate company named Happy Chocolate was created for the online experiment (Appendix I). For a chocolate company, there is no question whether to address CSR because conditions on cocoa plantations have been a topic of debate for years. Consumers are made aware of the abusive labor practices, human trafficking, and child slavery that sometimes exist in the cocoa industry (Langen & Hartmann, 2016). In 2000, a TV report in the United Kingdom triggered a public discussion about the social conditions in cocoa production. In particular, the responsibility of chocolate producers with regard to child labor and child trafficking in the cocoa farms was a central topic of the debate (Langen & Hartmann, 2016). Meanwhile, the chocolate industry is aware that their impact of their cultivation areas in third world countries, on working conditions and the environment, is closely observed. They have a responsibility for this and the society also demands this. Certifications and programs effectively help improve both environmental and social conditions in cocoa production, as well as minimum prices for workers, which are considered effective strategies by chocolate producers (Langen & Hartmann, 2016). Nevertheless, the topic is very sensitive

and chocolate brands are under constant surveillance. To address public concerns about production and working conditions, the implementation of relevant CSR topics for stakeholders is of great importance (Piacentini et al., 2000; Heikkurinen & Forsman-Hugg, 2011).

3.4 Experimental Manipulation

The experimental materials consisted of two parts. Both parts were extracts from the fictious Happy Chocolate company website. First, all the participants received the website with the company information, which was exactly the same in all conditions (see first manipulation, Appendix I). The company information included the corporate values and norms, as well as it presented the company's own understanding of the brand. Happy Chocolate was portrayed as a new emerging chocolate brand in Europe, using only the best ingredients and recipes to produce its chocolate. Moreover, it was emphasized that the production is done in harmony with people and nature. To make the product interesting, it was told about "chocolate variations for every occasion, as well as seasonal treats". In addition, there was information provided about the product and the use of only natural and selected ingredients was emphasized. The manufacturing process was described as a "well-kept secret" but at the same time Happy Chocolate is open about listing all the ingredients on the packaging so the consumer knows what is in it.

Second, after answering the questions for the dependent variables for the first time, the participants were randomly assigned to one of the eight different conditions in relation to the experimental design. Adapted to the eight conditions, different versions of the website were created with information about the company's CSR activities. The different extracts were structured in the same way, but the content differed according to the different CSR communication factors of transparency, CSR fit, and centrality of CSR with the respective characteristics low and high (see second manipulation, Appendix II). Each of the eight conditions started with a section about the centrality of CSR, then about CSR fit and ends with the content for transparency.

For the variable of centrality of CSR, the importance of CSR in the company was to be demonstrated. If the centrality of CSR was high, the goal of making chocolate production more sustainable was described as the reason for the founding of the company. It was explained that the care for people and the planet is deeply connected in the corporate culture and that the company has the ambition to be able to change something sustainably. In contrast, with low centrality of CSR, chocolate production was highlighted as the core business. Besides, it is mentioned that the brand is committed to sustainability and social responsibility. The

importance of CSR did not take a high priority in the low level and therefore the creation of delicious treats was placed above the need to protect the planet and people.

For the variable of CSR fit, a topic that is directly related to the product was chosen for the high level. It was stated that Happy Chocolate established a Fair Cocoa program, which focuses on sustainable cocoa production and better working conditions for employees in third world countries. The aim was to show that the brand is addressing the controversial issue of cocoa production in third world countries and is committed to advocating for better working conditions and more sustainable cultivation. In the cases of low CSR fit an important topic for society was also chosen, but not one directly related to the brand's business. That is why the brand is committed to animal welfare. The focus here was on the conservation of biodiversity and the protection of nature and wildlife habitat.

With transparency, it was important on the one hand to show the difference between information that is regularly updated and one-time information. And on the other hand, the difference between providing free access to documents that have been verified by a third party and no provision or verification. High transparency ensured regular updates about all corporate and social activities on the website and provided free access to annual social responsibility reports, which were certified by independent auditors. Low transparency ensured just one-time information about corporate and social activities and had not included other elements. Both levels explained, that Happy Chocolate is interested in clarifying consumer questions about their corporate activities as soon as possible.

- Condition 1 (High Centrality of CSR, High CSR Fit, High Transparency)
- Condition 2 (High Centrality of CSR, High CSR Fit, Low Transparency)
- Condition 3 (High Centrality of CSR, Low CSR Fit, High Transparency)
- Condition 4 (High Centrality of CSR, Low CSR Fit, Low Transparency)
- Condition 5 (Low Centrality of CSR, High CSR Fit, High Transparency)
- Condition 6 (Low Centrality of CSR, High CSR Fit, Low Transparency)
- Condition 7 (Low Centrality of CSR, Low CSR Fit, High Transparency)
- Condition 8 (Low Centrality of CSR, Low CSR Fit, Low Transparency)

The whole design with its texts and images was adapted to implement the different levels of the independent variables. Subsequently, the participants had to answered the questions about purchase interest, brand liking, and corporate reputation again, to be able to investigate the effects between and within the variables.

3.5 Manipulation Check

The eight manipulations were tested with integrated manipulation check questions in the online survey. The nine questions were related to the three independent variables. Two perception and two factual questions for transparency, two perception and one factual question for CSR fit and two perception questions for the centrality of CSR. The measurement for the factual questions was on an nominal level. All perception questions were measured by a 7-point Likert scale (from strongly disagree (1) to strongly agree (7)). The descriptive statistics for the perception items are listed in Table 2.

Table 2

Descriptive Statistics: Mean Scores of the Manipulation Check Variables

Manipulation Check Variable	min.	max.	*M*	*SD*
Transparency	1.5	7.0	4.80	1.07
CSR fit	1.0	7.0	5.14	1.18
Centrality of CSR	1.5	7.0	4.67	1.05

The manipulation check for the two factual questions for transparency was successful. It was asked if Happy Chocolate provides access about detailed information and corporate documents to their stakeholders. A chi-square test revealed a significance, which means that it can be assumed that the manipulation was successful ($\chi2$ (1) = 5.527, p > .019). The other factual question asked if any external parties were involved in the provision of information. Here, the manipulation check was also successful ($\chi2$ (1) = 4.795, p > .029). The two perception questions for transparency (Cronbach's α = .70) asked about the openness of the social and corporate activities of Happy Chocolate and about the option for external people to check the social and corporate activities of the company. The manipulation check for the perception questions was not successful because the result of the *t*-test was not significant ($t(214)$ = -.057, p < .954). The manipulation check was successful here only for the factual questions and not for the perception questions. It could be assumed that factual questions were better to answer because they were easier to observe by the participants.

For the two perception items for CSR fit (Cronbach's α = .69) the manipulation check was successful as well. On the one hand it was questioned if it made sense that a chocolate company focuses on this particular type of social activity (depending on which condition the particular participant has been assigned to). On the other hand it was asked if there was a clear

connection between Happy Chocolate's product and its social activities. The levels of CSR fit in the CSR communication on Happy Chocolate's website were measurably recognized by the participants (t(214) = -4.739, p > .000). The chi-square test shows that the factual question about what kind of social activity Happy Chocolate was engaged in (animal welfare, working conditions in third world countries or don't know) was also successful ($\chi2$ (1) = 92.649, p > .000).

The last manipulation check was for the variable centrality of CSR (Cronbach's α = .58). Here two perception items were stated, first it was asked about the purpose of Happy Chocolate's founding and whether it was social engagement in the society. Second, it was questioned if Happy Chocolate considers its social activities to be very important. The t-test revealed a successful manipulation check with a significant result (t(214) = -3.030, p > .003).

In summary, the manipulation checks were all successful except for the perception questions of transparency. In the case of transparency, evidence could only be found for the factual questions, indicating successful manipulation.

3.6 Measurements

To measure participants' perception of the corporate information and the information about the CSR activities of Happy Chocolate, an online questionnaire with 50 items was developed. Since the target group was native German speakers, the questionnaire was prepared in German. The four dependent variables were measured by using multi-item scales. A 7-point Likert scale was used for the variables of purchase interest, corporate reputation, and CSR perception from strongly disagree (1) to strongly agree (7) with the proposed statement. For brand liking a 7-point Likert scale was used in which participants were asked to rate five different attributes from negative to positive connotations (e.g., from unfavorable (1) to favorable (7)). The multi-item scales appeared to be statistically distinguishable constructs in an exploratory factor analysis (Table 3), with the exception of CSR perception. The scales also showed satisfactory Cronbach's alpha (Table 4).

Two factor analyses were conducted, for clarifying if the distinction between the dependent variables is statistically correlated. One for the measurement of the three dependent variables before the second manipulation and one for the measurement of the dependent variables after the second manipulation including the variable of CSR perception (Table 3). The output of the first factor analysis showed that for each variable there is one component, so three variables can be statistically distinguished from each other. The different items are grouped under one factor with more or less similar loading values, so they correlate to the same factors

like it was assumed. The rotated component matrix of the second factor analysis revealed a similar result with the difference that the variable of CSR perception has no own component. The items of CSR perception correlate with the items of corporate reputation under the same component. Based on this, the dependent variable of CSR perception cannot be considered for further analyses as it has not been assigned its own component.

Table 3

Factor Analysis of the Dependent Variables and Background Constructs

Scale Items	Components					
	Before			After		
	1	2	3	4	5	6
Purchase Interest						
I am curious about the product of Happy Chocolate.	.752			.805		
I would like to buy a test package of the product of Happy Chocolate at a reduced price.	.719			.769		
I would maybe buy the product of Happy Chocolate when I see it in the shop.	.722			.780		
I would like to receive a sample of the product of Happy Chocolate.	.756			.696		
I would like to get more information about the product of Happy Chocolate.	.776			.767		
I don't expect to ever buy this product of Happy Chocolate (R).	.682			.714		
Brand liking						
good / bad		.815			.848	
favorable / unfavorable		.755			.802	
satisfactory / unsatisfactory		.832			.844	
negative / positive		.843			.842	
disliked / liked		.810			.816	

Corporate reputation

Happy Chocolate is a company I have a good feeling about.			.665			.684
Happy Chocolate is a company that I would trust.			.787			.696
Happy Chocolate is a company that I would admire and respect.			.781			.681
I would ascribe a good overall reputation to Happy Chocolate.			.831			.755
CSR perception						
Happy chocolate is a responsible company.						.765
Happy Chocolate´s corporate social activities are in accordance with the company´s values and beliefs.						.705
Happy Chocolate contributes to programs that promote the well-being of the society.						.819
Happy Chocolate emphasizes the importance of its social responsibilities to the society.						.791
Eigenvalue	1.70	7.73	1.27	1.60	1.84	10.50
Percent of variance	11.3	51.6	8.5	8.3	9.7	55.3
Cumulative percentage	62.9	51.6	71.3	73.2	65.0	55.3

Note. The items were translated in German. (R) = reverse coded.

Purchase interest was measured using six items, adopted from the existing scale by de Jong and colleagues (2018). It is conceptualized to measure the initial preference that leads to a future interest to purchase the product of the fictious company. Two of these items were "I am curious about the product of Happy Chocolate" and "I would like to buy a test package of the product of Happy Chocolate at a reduced price".

Brand liking was measured using four items, partly adopted from the existing scale by Becker-Olson and colleagues (2006) and extended by a few items. This scale was constructed to measure the overall impression of the Happy Chocolate company, for example with the items "good/bad" and "satisfactory/unsatisfactory".

Corporate reputation was measured using four items, adopted from the existing scale by Ponzi and colleagues (2011). However, the wording was adapted to better fit this research, e.g. "Happy Chocolate is a company I have a good feeling about" and "I would ascribe a good overall reputation to Happy Chocolate". The scale assesses "perceptions of corporate reputation by both the general public and by specialized stakeholders" (Ponzi et al., 2011, p. 30).

The same questions about the dependent variables were asked after the first treatment and after the second treatment. Additionally, CSR perception was measured after the second treatment once, using four items from the existing scales by Alhouti and colleagues (2016) and from Turker (2009). This was to measure whether Happy Chocolate is seen as responsible in and for society and whether its initiatives are in line with the company's values and beliefs. Two of these items were "Happy Chocolate´s corporate social activities are in accordance with the company´s values and beliefs" and "Happy Chocolate emphasizes the importance of its social responsibilities to the society".

Moreover, the CSR communication factors (IV) were checked in the form of a manipulation check as mentioned in the previous section. Therefore, different questions were created by the author to measure if the levels (low/high) in the eight conditions were successful. Furthermore, two background variables were measured on a 7-point Likert scale (from strongly disagree (1) to strongly agree (7)). One about the opinion of chocolate, participants needed to assess one self-developed statement "I do like to eat chocolate", just to get a general impression of how the sample stands to the product of the company. The other one checked the participants' attitude about the two possible CSR activities to which the participants could be assigned to. Therefore the participants needed to state whether they think it is important for a company to support good working conditions in third world countries and animal welfare. Finally, various demographic characteristics were collected at the end of the survey (gender, age, and education level). The used scales for the dependent variables are listed in Appendix III.

Reliability of the variables was measured by using Cronbachs's α, thereby care was taken to keep the requirements to a minimum of approximately $\alpha = .07$. Most of the variables revealed satisfactory reliability (Table 2). As can be seen in the table, the reliability values of the scales from both measurement times are listed. There are even slight increases in the Cronbach's α values from the before measurement to the one after the second manipulation. It

can be stated, that the constructs of the dependent variables are reliable. For the manipulation check variables, only the scale items (perception questions) were tested. Here, the variables of transparency and CSR fit showed just about acceptable reliability, while centrality of CSR shows a poor reliability ($\alpha = .58$). Hence, there is no acceptable composite reliability for the manipulation check variable of centrality of CSR. A poor reliability can have an impact on the manipulation. This limitation will be considered in the discussion.

Table 4

Results of the Reliability Tests

Scale	Number of Items	Cronbach's Alpha
Dependent variables before the 2. manipulation		
Purchase interest	6	.88
Brand liking	5	.93
Corporate reputation	4	.86
Dependent variables after the 2. manipulation	6	.90
Purchase interest	5	.95
Brand liking	4	.90
Corporate reputation	4	.90
Manipulation check variables (perception items)		
Transparency	2	.70
CSR fit	2	.69
Centrality of CSR	2	.58

3.7 Participants

The sample population was chosen to include only people who indicated German as their native language. The sample can be characterized as a convenience one because the participants were recruited through a snowball system from the author's network and by sharing the survey on social media. A total of 248 consumers participated in the online survey. Five persons did not agree to the informed consent and dropped out after the first question. With the inclusion criteria of having German as a native language, another seven dropped out of the survey because in the preliminary stage of the research this criterion was set in order to have a defined target group. Along the way of the survey, 20 participants stopped answering the questions and did not finish the survey. Those responses will be taken out and will not count towards the analysis. This

leaves 216 valid survey answers that will be considered for the analysis. The demographic characteristics are presented below in Table 5.

Table 5

Demographic Characteristics of the Participants

Variable		*n*	%	*M*	*Mdn*
Gender	Total	216	100.0		
	Men	96	44.4		
	Woman	118	54.6		
	Non-binary	1	0.5		
	N/A	1	0.5		
Age	Total	216	100.0	29.84	27.00
	18-29	164	75.9		
	30-39	24	11.1		
	40-49	12	5.6		
	50-59	10	4.6		
	60-69	4	1.9		
	70-79	2	0.9		
Education	Total	216	100.0		
	Low	29	13.4		
	High	183	84.7		
	Others	4	1.9		

Approximately 55% were female ($n = 118$), 44% were male ($n = 96$), one person has indicated non-binary and one person did not want to specify. The female-male ratio of the participants was almost in balance. The mean age of the participants was 29.8 ($SD = 10.1$), with an age range from 18 to 76 years, which indicates a wide variety of age groups. The majority (84.7%, $n = 183$) were college graduates (Bachelor or Master degree), or higher (Promotion degree) or had undertaken a German apprenticeship, followed by 15.3% with a school degree or another educational level ($n = 33$). Furthermore, it was measured by a 7-point Likert-scale (from strongly disagree (1) to strongly agree (7)) if the participants like to eat chocolate. 81.5% agreed with the statement, which suggests that the clear majority of participants have a connection to the product chocolate and that the subject matter of the survey was not foreign.

Moreover, to verify whether the groups of the eight conditions were comparable, the variables of the demographic characteristics and the opinion to chocolate were analyzed. The results of Fisher's exact tests showed that there were no significant differences in the distributions between the groups regarding gender ($p < .429$) and education ($p < .419$). The tests for the two demographic characteristics were also repeated, but without the participants who selected "Others" for education and without those who selected "Non-binary" or "Not specified" for gender. Again, the results showed no significant difference in the distribution for gender ($\chi2$ (7) = 6.95, $p < .441$) and for education ($p < .324$). An ANOVA showed no differences regarding the age ($F(7, 208) = .832, p = .562$) and the participants' opinion to chocolate ($F(7, 208) = .568, p = .781$). Therefore, it was concluded that the distribution of the participants across the experimental conditions is similar and comparable.

4. Results

To get an overview of the survey results with regard to the pre-test and post-test, Table 5 presents the descriptive statistics of the dependent consumer outcomes. The dependent variables named "before" were measured immediately after the first manipulation (corporate information), while the dependent variables labeled "after" were measured after the second manipulation (CSR communication). The mean scores of the 7-point Likert scale reveal slight positive increases in the three consumer outcomes of purchase interest, brand liking, and corporate reputation. Moreover, it can be seen that participants indicated the full range from strongly disagree (1) to strongly agree (7) for nearly all variables.

Table 5

Descriptive Statistics: Mean Scores of the Dependent Variables

Dependent Variable	min.	max.	*M*	*SD*
Purchase interest (before)	1.00	7.00	4.93	1.12
Brand liking (before)	1.00	7.00	5.19	0.99
Corporate reputation (before)	1.00	6.50	4.76	0.88
Purchase interest (after)	1.00	7.00	5.20	1.10
Brand liking (after)	1.00	7.00	5.61	1.01
Corporate reputation (after)	2.00	7.00	5.25	0.92

4.1 Multivariate Repeated-Measures Analysis

A multivariate repeated-measures ANOVA was used to test the presumed effects from the hypotheses. The effects of the CSR communication in general and its factors transparency, CSR fit, and centrality of CSR as independent variables on the consumer outcomes with the dependent consumer outcomes purchase interest, brand liking, and corporate reputation. Table 6 presents the multivariate test results for the within-subjects effect and the univariate test results of the impact of the CSR information (second manipulation) on consumer outcomes.

Table 6

Multivariate Test Results for the Within-Subjects Effect and its Interactions with Between-Subjects Variables: Which Independent Variables Affect the Dependent Variables?

Variables	Wilks' λ	F	df	p	η²
Effect of CSR information	.960	2.83	3	.040	.04
Interaction with transparency	.981	1.30	3	.276	.02
Interaction with CSR fit	.992	0.58	3	.630	.01
Interaction with centrality of CSR	.997	0.22	3	.882	.00

A significant difference between the two measurements was found based on the value of Wilks' Lambda = 0.96, F (3) = 2.87, p = .040. The value of Wilks' Lambda indicates greater discriminatory ability of the two measurements of the dependent variables. That means, that the communication of CSR matters. Facing the presentation of the extract from the website with the information about the CSR activities appears to have a substantial effect on the participants' view of the company. In contrast, the results show that the use and perception of transparency, CSR fit and centrality of CSR in communication do not make a significant differences.

4.2 Univariate Analysis

Furthermore, the univariate test results (Table 7) present that the corporate information about CSR activities has significant effects on the dependent variables of brand liking and corporate reputation. Accordingly, brand liking and corporate reputation are positively influenced by CSR communication. For the dependent variable of purchase interest no significant effect of CSR communication could not be determined. Adding information about CSR slightly changed something, but the format of this information does not make a big difference.

Table 7

Univariate Test Results for the Within-Subjects Effect: Effect of CSR Communication Information on Dependent Variables

Dependent Variable	F	df	p	η²
Purchase interest	1.18	1	.28	.01
Brand liking	5.56	1	.02	.03
Corporate reputation	6.55	1	.01	.03

Indeed, no significant interaction effects were found from the CSR communication factors transparency, CSR fit, and centrality of CSR on the consumer outcomes of purchase interest, brand liking and corporate reputation. Therefore, it can be stated that the main effect of the within-subject analysis is the effect of the CSR information but the text variations do not have additional effects. Table 8 provides an overview of the hypotheses and the extent to which the results of this study support them.

Table 8

Hypotheses and Results

	Hypothesis	Result
H1	The communication of CSR has a positive effect on consumers' a) purchase interest, b) brand liking, and c) corporate reputation.	Supported
H2	CSR communication with transparency attempt has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.	Rejected
H3	CSR communication with CSR fit has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.	Rejected
H4	CSR communication with centrality of CSR has a positive effect on consumers' a) purchase interest, b) brand liking, c) corporate reputation, and d) CSR perception.	Rejected

5. Discussion

This study fits in with the various researches examining the effectiveness of CSR communications on consumer outcomes. The most effective research design for this type of study is an experimental one (de Jong et al., 2020). Earlier studies with experimental designs (Kim, 2019; Pérez et al., 2019) already examined the effects of CSR communication factors on stakeholder outcomes or the effectiveness of CSR messages. The aim of this study was to join the ranks of these studies and fill gaps, such as conducting the study with a different target group (cultural and nationality aspects) and with different relevant variables. Therefore, the specific CSR communication factors were selected (transparency, CSR fit, and centrality of CSR) as well as possible consumer outcomes regarding to CSR (purchase interest, brand liking, corporate reputation, and CSR perception). The study employed and tested empirically the presented conceptual model (Figure 1) of CSR communication.

5.1 Main Findings

The results showed that communication about CSR efforts and activities have significant effects on consumer outcomes (Hypothesis 1). First, a significant difference was shown between the two measures of the dependent variables, indicating that, in general, CSR initiatives and their communication are important and matter. Furthermore, the presentation of CSR activities has shown a significant impact on both brand liking and corporate reputation. This finding is in line with earlier researches who argued for the importance of communicating CSR commitment (Du et al., 2010; Maignan et al., 2005) and the overall relevance of CSR communication messages (Maignan & Ferell, 2004; Morsing & Schultz, 2006).

The second hypothesis that transparency in CSR communication has a positive effect on consumers' purchase interest, brand liking, corporate reputation, and CSR perception was not supported by the data. Already the manipulation check of the perception items of transparency could not be tested successfully. This contradicts with other empirical studies, like the findings of Kim (2019) who suggested that the CSR communication factor of transparency has a significant positive effect on consumers' CSR perception and the company's reputation. Furthermore, Coombs and Holladay (2011) stated that transparency can lead to positive stakeholder outcomes and they recommended transparency as a factor for effective CSR communication.

The third hypothesis, that centrality of CSR in CSR communication has a positive effect on the consumers' outcomes could also not be confirmed. This is in contrast with earlier findings, because Hur and colleagues (2014) found that a brand views social responsibility as a

sense of duty, which is equivalent to centrality of CSR. The perception of a corporate sense of duty showed a positive effect on brand sympathy and reputation (Hur et al., 2014). Moreover, the credible integration of CSR into corporate actions is an influential factor with positive outcomes like purchase interest and also brand liking (Lafferty et al., 2002).

The fourth hypothesis, that CSR fit in CSR communication has a positive effect on purchase interest, brand liking, corporate reputation, and CSR perception could also not be supported by the data. This is in line with the finding from Pérez and colleagues (2019) who also examined the effect of CSR fit as a factor of CSR communication which had also no direct significant impact on purchase intention. However, the findings differed in this regard from those reported by other researchers (e.g., Du et al., 2010; de Jong & van der Meer, 2017; Yoo & Lee, 2018; Kim & Ferguson, 2019) who stated that higher CSR fit often results in a more positive stakeholder perception about the CSR and the corporate reputation.

To sum up, the results show that the communication of CSR matters and has an impact on brand liking and corporate reputation, apparently independent of whether the communication factors are implemented effectively and whether they have an impact on consumer outcomes. Probably the results of the effect of the independent communication factors on the dependent consumer outcomes are caused by ineffective communication or missing elements in the implementation of the communication factors in the manipulations. Even though the results allow to conclude that it is more effective to communicate about CSR information and activities than not to.

5.2 Theoretical Contribution

This study contributes to existing CSR communication research (Bhattacharya & Sen, 2004; Kim, 2019; Pérez et al., 2019) by extending the application of a conceptual model supported by empirical evidence. The research provides useful insights into the effect of CSR communication on consumer outcomes. The assumption that CSR communication leads to a positive influence on consumer attitudes towards a brand, can be confirmed by the findings. In fact, that the communication of CSR efforts and activities has a significant effect on the consumer outcomes, especially the results supported in particular the impact on brand liking and corporate reputation. Other researches are in line with the finding, that CSR and CSR communication lead to favorable consumer results (Du et al., 2010; Maignan et al., 2005). Moreover, the empirical study confirms the overall relevance of communicating about CSR activities (Maignan & Ferell, 2004; Morsing & Schultz, 2006). Furthermore, the study raises interesting issues. The successful implementation of the manipulation, probably influences the studied effects. Nevertheless, the significant main effect of CSR communication on brand liking

and reputation could be demonstrated, independent of the CSR communication factors. This is also supported by the study of Ramesh and colleagues (2019), who could not find any direct impact of CSR activities on the purchase intention either.

5.3 Practical Contribution

For the practical contribution, it can be stated that CSR efforts should be shared with stakeholders and, based on this study, especially with consumers. It can be beneficial to communicate the CSR projects and information to raise awareness of the social cause in society. Providing and exchanging information with the consumers about the CSR initiatives has a positive impact (Garriga & Mele, 2004), especially, on brand liking and corporate reputation, based on the findings of this paper. In the context of this study, there is no significant positive effect in terms of consumer purchase interest. This could be due to the fact that the focus here is on the product and not on the perception of the brand as in the case of brand liking and reputation. Based on these results, companies should not expect effective CSR communication to have a major impact on their consumers' purchasing behavior.

Furthermore, the non-significant results, which do not imply effective impacts of the communication factors, give the impression that the communication strategy does not matter too much. This can only be due to the combination of the factors of transparency, CSR fit, and centrality of CSR. The combination of these communication factors should create values like trust and credibility to the outside world with transparency because the expectation of transparent corporate action is widespread in society. There should be congruence between social activities and CSR activities, as stakeholders often only expect companies to engage in CSR efforts that have a logical connection to the company's core activities (Haley, 1996). As well as it should express the importance of CSR to the inside and outside world with the centrality of CSR and how CSR is anchored in the corporate culture. Even though the results of this study do not prove the importance of transparency, CSR fit, and centrality of CSR in CSR communication, a slight positive trend can be seen in the dependent consumer results, after facing the second manipulation of the CSR communication. Maybe other strategies or communication factors are worth taking into account, like other message content or message channels (Du et al., 2010; Pérez et al., 2019; Kim & Ferguson, 2018). Nevertheless, the CSR communication factors used here should not be completely disregarded, as there are slight positive trends to be found in the results and the implementation of the variables in the manipulation in this experiment cannot be transferred to practice. In any case, it is definitely

beneficial for companies to talk about CSR activities and create awareness of the respective issues in society.

5.4 Limitations

This research does have some limitations. Frist of all, the advantage of an experimental study is that it provides the opportunity to draw causal conclusions in a controlled setting. The disadvantages are the facts that it is a constructed single case and that the manipulations consist of a few limited documents (de Jong et al., 2020). Due to convenience sampling, demographic characteristics such as education do not represent a cross-section of society. In this case, the number of participants with a higher level of education (academic or vocational) is significantly higher. Furthermore, self-reported surveys can be potential sources of bias as it might not reflect real-life situations, but only what the participant reports.

Second, the study is limited by its relatively small sample size with 27 participants on average per condition. This could follow that the research design is less able to detect differences with lower effect sizes. The lack of effects of CSR communication on consumer outcomes will likely be influenced by this. Moreover, each participant only takes part in a single treatment, so with different participants in each treatment, there is a chance that individual differences can affect the results.

Third, the manipulation check of transparency was not successful for the perception questions. This may be due to the fact that all manipulation check questions were created by the author and not obtained from previous research. Moreover, it must be said that the perception questions are designed to elicit differentiated perceptions, in contrast to the factual questions, where only elements have to be recognized. The factual questions are therefore easier to answer.

Fourth, using a fictitious company that no one has heard of before must be well explained. This was attempted by presenting Happy Chocolate as a new emerging company about to enter the market. However, the persuasiveness is limited by the materials. It cannot be guaranteed that the content of the manipulations will be perceived and interpreted by the participants as it was designed. One of the most important contents here was the implementation of the independent CSR communication factors with their different levels in the eight conditions. Since no significant effects of the independent variables on the dependent consumer results were found, it must be assumed that there is a clear need for improvement here.

Fifth, the variable of centrality of CSR showed a poor reliability. Therefore, with these two items of the variable, the results may be biased when measured again. A poor reliability

can have an impact on the manipulation. For future research, it would be important to create a more accurate measurement tool.

5.5 Suggestions for Future Research

Suggestions for future research would be to do independent testing with the factors in advance to be sure that the manipulations are clearly working. If the implementation of the communication factors already fails, no effects can be expected. Both the implementation of manipulation variables, and a convincing appearance of a fictitious brand can be improved. On the one hand, of course, other factors can be used, on the other hand, the same factors could be used again under the certainty of a successful manipulation check. Moreover, further research with the same factors at a larger sample size would be beneficial, also with regard to represent a better cross-section of society.

5.6 Conclusion

The main goal of this paper has been to investigate the effect of CSR communication on consumer outcomes, by using the selected CSR communication factors transparency, CSR fit, and centrality of CSR to determine the outcomes on purchase interest, brand liking, corporate reputation, and CSR perception. For this purpose, a conceptual model was developed that was tested empirically with a convenience sample of consumers who have evaluated a fictitious company with its corporate communication and communication about its CSR efforts.

Communicating corporate social responsibility can be a delicate matter. While stakeholders want to know about the CSR activities of the companies they deal with, they also easily become suspicious when companies promote their efforts for extrinsic reasons (Du et al., 2010). However, the findings of this paper demonstrate that the communication of CSR towards consumers matters. Regardless of CSR communication factors, providing information alone can positively influence brand liking and corporate reputation. Even if the results of this study did not achieve the hoped-for results, it is advisable for companies to implement certain factors in successful and effective CSR communication based on the existing research. The more honest and with more conviction this is done, the better the initiatives are perceived by the stakeholders.

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Appendix I – First Manipulation

Company information about the fictious chocolate brand named Happy Chocolate (the materials were translated into English for this article).

The Brand

Happy Chocolate is an upcoming and new European chocolate brand. We use the best ingredients and recipes for chocolate produced in harmony with people and nature. We offer a variety of chocolate specialties for every occasion, as well as seasonal treats.

Selected Ingredients

We use only natural and selected ingredients in the production. Even though the manufacturing process is a well-kept secret, we list all the ingredients on the packaging so you know what's in it.

Appendix II – Second Manipulation

Information about CSR: Eight conditions with the levels of the independent variables (translated versions).

1. Condition

Social responsibility

Happy Chocolate was founded to make the production of chocolate sustainable. Our care for people and planet is deeply connected with our corporate culture because we believe that we can truly change something. In our position, we have the chance to drive change because we can make a difference in the very origin of our chocolate.

We established the "Fair Cocoa" program, which focuses on sustainable cocoa production and better working conditions for employees in third world countries. Due to the controversial cocoa production in these countries, we as a brand are committed to better working conditions and more sustainable cultivation.

Moreover, we ensure that regular updates about all corporate and social activities is available on our website. We provide free access to our annual social responsibility reports, which are certified by independent auditors. Happy Chocolate is very interested in clarifying consumer questions about their corporate activities as soon as possible.

Chocolate ▼ Sustainability ▼ Shop About us ▼

HAPPY
CHOCOLATE

UNIQUE TASTE

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We established the "Happy Animal" program, which focuses on the conservation of biodiversity and the protection of nature and wildlife habitat. With regard to our responsibility as a manufacturing company, we want to raise awareness in society for important issues such as animal welfare and nature protection.

Moreover, we ensure that regular updates about all corporate and social activities is available on our website. We provide free access to our annual social responsibility reports, which are certified by independent auditors. Happy Chocolate is very interested in clarifying consumer questions about their corporate activities as soon as possible.

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HAPPY
CHOCOLATE

UNIQUE TASTE

Social responsibility

Happy Chocolate's core business is the production of the finest chocolate. In addition, we are committed to sustainability and social responsibility. Besides creating delicious treats we know that there is a need to protect our planet and the people.

We established the "Fair Cocoa" program, which focuses on sustainable cocoa production and better working conditions for employees in third world countries. Due to the controversial cocoa production in these countries, we as a brand are committed to better working conditions and more sustainable cultivation.

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Appendix III – Scales

Table of the used Measurement Scales on a 7-Point Likert Scale

Variable	Item	Reference
Purchase Interest	I am curious about the product of Happy Chocolate.	de Jong et al., 2018
	I would like to buy a test package of the product of Happy Chocolate at a reduced price.	de Jong et al., 2018
	I would maybe buy the product of Happy Chocolate when I see it in the shop.	de Jong et al., 2018
	I would like to receive a tester/sample of the product of Happy Chocolate.	de Jong et al., 2018
	I would like to get more information about the product of Happy Chocolate.	de Jong et al., 2018
	I don't expect to ever buy this product of Happy Chocolate.	de Jong et al., 2018
Brand Liking	good / bad	Becker-Olson, 2006
	favorable / unfavorable	Becker-Olson, 2006
	satisfactory / unsatisfactory	Becker-Olson, 2006
	negative / positive	Becker-Olson, 2006
	disliked / liked	Becker-Olson, 2006
Corporate Reputation	Happy Chocolate is a company I have a good feeling about.	Ponzi et al., 2011
	Happy Chocolate is a company that I would trust.	Ponzi et al., 2011
	Happy Chocolate is a company that I would admire and respect.	Ponzi et al., 2011
	I would ascribe a good overall reputation to Happy Chocolate.	Ponzi et al., 2011
CSR Perception	Happy chocolate is a responsible company.	Alhouti et al., 2016
	Happy Chocolate´s corporate social activities are in accordance with the company´s values and beliefs.	Alhouti et al., 2016
	Happy Chocolate contributes to programs that promote the well-being of the society.	Turker, 2008
	Happy Chocolate emphasizes the importance of its social responsibilities to the society.	Turker, 2008