

Maximising business returns to corporate social responsibility communication: An empirical test

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Abstract

Based on a classic conceptual model of corporate social responsibility (CSR) communication, we developed an empirical research study to test how several aspects of CSR message content (i.e., issue importance, impact, motives, fit, commitment) are associated with external support responses (i.e., purchase, advocacy). We also tested the moderating role of stakeholder- and company-specific factors (i.e., issue support and industry, respectively) in the proposed model. Data were collected from 302 participants who evaluated the same CSR information displayed in the websites of a fictitious bank and a fictitious restaurant chain. The findings suggest that better perceptions on how the CSR message reinforces issue importance, corporate CSR impact and altruistic motives lead to higher purchase and advocacy intentions. CSR fit is related only to advocacy, while CSR commitment does not have any significant impact on participants' responses. Some new interdependence relationships are also identified among issue importance, motives, fit, and commitment. The moderating role of issue support and industry is confirmed.

1 | INTRODUCTION

Researchers tend to agree that corporate social responsibility (CSR) communication is a delicate issue because although companies are encouraged to engage in CSR, consumers often are reluctant to receive information about their CSR activities (Nielsen & Thomsen, 2009). In this regard, CSR communication frequently faces high scepticism, and companies that claim to be responsible often are subject to closer scrutiny and criticism (Nyilasy, Gangadharbatla, & Paladino, 2014).

This is the basic assumption that led Du, Bhattacharya, and Sen (2010) to propose one of the most influential conceptual models of CSR communication to date. According to these researchers, the main weakness of previous CSR research was that it rarely took into account the communication theoretical framework, meaning that previous studies did not systematically question the expression of the CSR message, the credibility of the source, or the channel used to communicate (Parguel, Benoit-Moreau, & Larceneux, 2011). In their conceptual model of CSR communication, Du et al. (2010) include several variables related to the message content and channel that are key to generating positive internal and external outcomes

for companies, along with contingency factors that mediate the relationship between CSR communication and such outcomes.

This conceptual model has been applied on numerous occasions, both theoretically and empirically, to evaluate the effectiveness of CSR communication in diverse research settings (García de los Salmones & Pérez, 2018; Skard & Thorbjornsen, 2014). Nonetheless, when exploring these studies, especially empirical ones, we observe that they have tested the Du et al. (2010) model only partially by considering few of the communication variables suggested by these researchers and therefore without proposing an integrative model of causal relationships.

Two of the areas that have received less attention in research relate to: (a) the effectiveness of the design of the CSR message content versus the selection of the communication channel (Andreu, Casado-Díaz, & Mattila, 2015; Pomeroy, Johnson, & Noble, 2013); and (b) the study of external outcomes (e.g., purchase and advocacy behaviour) versus outcomes that are internal to consumers (e.g., awareness, attitudes) (Bhattacharya & Sen, 2004; Crane & Glozer, 2016; Fryzel & Seppala, 2016; McNamara, Carapinha, Pitt-Catsoupes, Valcour, & Lobel, 2017; Yacout & Vitell, 2018).

The research goal of this paper is to fill these two gaps in the literature by testing the conceptual model of Du et al. (2010) in an empirical setting. More precisely, the model helps us identify which aspects of the message (i.e., issue importance, CSR impact, CSR motives, CSR fit, CSR commitment) are more effective in generating positive consumer behaviour (i.e., purchase, advocacy). Also, as suggested by Du et al. (2010), we explore the moderating role of two contingency factors related to the consumer (i.e., issue support) and the company (i.e., industry) in the model. Our main hypothesis is that manipulating all these variables may not be equally effective. Thus, companies would benefit from knowing which aspects of their CSR messages should be especially attended to achieve better communication results.

In doing so, the paper contributes to previous literature by complementing our knowledge on the efficacy of CSR communication using Du's et al. (2010) model. While previous papers have failed to provide integrative models that allow researchers and practitioners to understand consumer behavioural responses completely, in this paper, the authors demonstrate that consumer responses to CSR communication are affected by multiple variables and that interaction effects also exist among them. By considering multiple variables simultaneously, researchers can design conceptual and empirical models with greater predictive and explanatory power of the effectiveness of CSR communication. In this regard, the paper identifies new relationships among variables related to the CSR message content that previous researchers have neglected to study. As it will be explained in detail in this paper, some examples include the relationships that are manifested in the research between CSR fit and issue importance, CSR fit and CSR commitment, or CSR motives and CSR commitment.

2 | LITERATURE REVIEW

2.1 | What to communicate: CSR message content

The persuasiveness of a communication can be increased easily and dramatically by paying attention to the message (Darley & Smith,

1993). Previous research has demonstrated that the manipulation of key informational content within the message influences consumer responses because it affects the level of scepticism to both the message's believability and attributions for the company's motivations for involvement in the cause, among other key issues (Forehand & Grier, 2003).

Du et al. (2010) identify as many as five factors that a company can emphasise in its CSR message to improve stakeholders' perceptions, attitudes, and behaviours (Figure 1). First, issue importance refers to the prominence that the company gives to CSR and the social cause in its communicational messages (Russell & Russell, 2010). Second, CSR impact is defined as the output side of the company's CSR endeavour, that is, its societal impact, or the actual benefits that the company have accrued (or will accrue) to the target audience of a social cause (Du et al., 2010). Third, CSR motives refer to the reasons and intentions that are attributed to the company when it engages in CSR, which could be altruistic/intrinsic motives or egoistic/extrinsic motives (Marín & Ruiz, 2007). Fourth, CSR fit is defined as the overall relatedness of the company and the social cause it supports (Bigné, Chumpitaz, & Currás, 2010; Pracejus, Olsen, & Brown, 2004). Fifth, CSR commitment reflects the amount of input provided by the company to the social cause, the durability of the association and the consistency of input (Dwyer, Schurr, & Oh, 1987).

In terms of consumer behaviour, Du et al. (2010) report that these five variables can affect purchase intentions and behaviour, or the consumer commitment to continue purchasing the same goods or using the same service from a company over time (Oliver, 1997). These variables also are associated with consumer advocacy behaviour (Du et al., 2010). In this regard, advocacy refers to positive word-of-mouth, which represents informal communication directed at other consumers regarding products, services, and companies (Westbrook, 1987). Its importance lies in the effect these recommendations have on people close to the consumer because they may encourage them to also show interest in the company and buy its products or services (Oliver, 1997). Although Du et al. (2010) present

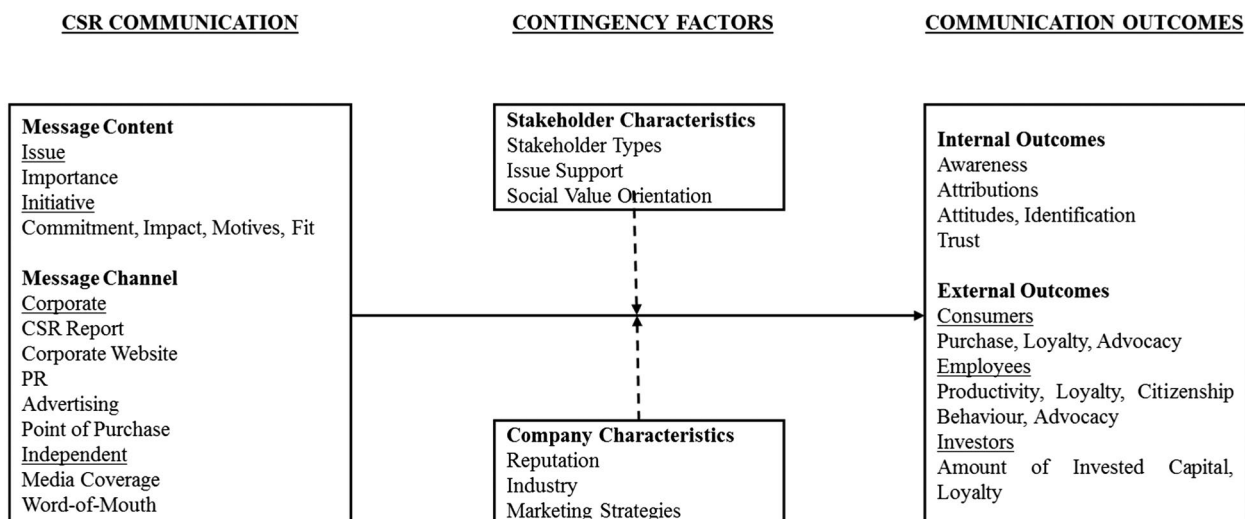


FIGURE 1 Du's et al. (2010) conceptual model of CSR communication

loyalty as a third external outcome to be evaluated when consumer responses are explored, we did not include this variable in the model. This decision was based on an extensive amount of previous literature that defined loyalty as a reflection of repeated purchase and advocacy behaviours instead of defining it as an independent construct (Dick & Basu, 1994; Homburg & Giering, 2001; Oliver, 1997). Including loyalty in empirical models along with purchase and advocacy could be problematic in terms of content, convergent, and discriminant validity.

For instance, a CSR message that highlights the importance of a CSR cause (i.e., issue importance) provides consumers with social topic information (Pomering & Johnson, 2009), thereby increasing their awareness of the cause and enabling them to effectively process CSR appeals (Auger, Burke, Devinney, & Louviere, 2003). Otherwise, consumers may lack sufficient prior knowledge of the cause, which would make it less accessible and harder to recall when evaluating the message and the company (Tybout, Sternthal, Malaviya, Bakamitsos, & Park, 2005). Adequately informing consumers about a social problem will enable them to draw on those associations to activate socially evaluative criteria, allowing the ease with which such information comes to mind to serve as the basis for judgement and improvement of responses to CSR messages (Tybout et al., 2005).

Another relevant aspect relates to the CSR impact that a company claims to accrue to the target audience of a social cause (Du et al., 2010). Several researchers believe that focusing the message on the output side and the results of the collaboration in the cause derives in better consumer responses (Du et al., 2010; Gregory-Smith, Manika, & Demirel, 2017; Wood, 1991). As suggested by Pracejus et al. (2004), consumers are especially interested in being able to evaluate the true level of a company's CSR involvement, which is confirmed by the finding that CSR donation amount influences persuasion effects and has a significant impact on consumer choices (Pomering & Johnson, 2009).

Consumers reportedly are sceptical of a company's CSR claims due to attributions of self-interest to the company's activities (Forehand & Grier, 2003). Principles followed by companies to motivate their CSR involvement are coded in three categories (Maignan & Ralston, 2002): value driven (i.e., CSR is presented as being part of the company's culture or as an expression of its core values), stakeholder driven (i.e., CSR is presented as a response to the pressure and scrutiny of one or more stakeholder groups), or performance driven (i.e., CSR is introduced as a part of the company's economic mission as an instrument to improve its financial performance and competitive posture).

The literature agrees that consumers prefer companies that show altruistic/intrinsic (i.e., value-driven) motivations to support a cause over comparable companies that form alliances with causes only to generate sales or elude conflicts (i.e., performance-driven or stakeholder-driven companies to which are attributed extrinsic motivations) (Barone, Miyazaki, & Taylor, 2000; Nan & Heo, 2007). More precisely, the perception of a company's intrinsic motives suggests recognition of a certain amount of transparency, which

increases perceived sincerity (Parguel et al., 2011). In contrast, behaviour attributed to extrinsic motives is perceived as dishonest and misleading. It suggests that the cause would not have been supported without a reward and therefore appears opportunistic. In the context of CSR communication, extrinsic attributions should induce a perception of self-serving motives and therefore weak sincerity and consumer behavioural responses (Parguel et al., 2011).

Along this line, a fourth relevant aspect of CSR message content relates to CSR fit (Du et al., 2010). CSR fit has a dual nature (Lafferty, Goldsmith, & Hult, 2004; Trimble & Rifon, 2006) because consumers can perceive either image or functional fit when analysing the collaboration between the company and the cause.

Although image fit refers to the holistic, symbolic, and peripheral judgement of company identity and its relatedness to the cause, functional fit pertains to the compatibility of the type of product/service marketed by the company, and the type of social cause supported (Bigné et al., 2010). Roughly speaking, the literature recognises that consumers evaluate high-fit collaborations more positively than low-fit activities (Aqueveque, Rodrigo, & Duran, 2018; Skard & Thorbjornsen, 2014; Weeks, Cornwell, & Drennan, 2008).

As explained by Dawkins (2004), for credibility, the causes companies support must be seen to fit with their business, and their corporate behaviour as a whole must be seen to be consistent. Otherwise, corporate CSR messages risk being regarded as a smoke-screen for unethical behaviour. Benoit-Moreau and Parguel (2011) confirm that the perceived congruence between the company and the cause reinforces the impact of CSR communication on brand equity. Because brand equity includes aspects related to purchase, advocacy, and loyalty towards the company (Lai, Chiu, Yang, & Pai, 2010), CSR fit is demonstrated to have a direct impact on consumer external outcomes.

Finally, a long-term commitment to CSR across different operating activities of the company, as opposed to more short-term and opportunistic promotional CSR, also may provoke less scepticism and improve purchase and advocacy responses (Pomering & Johnson, 2009). We expect that information which establishes a company's long-term commitment to CSR will be diagnostic in CSR messages, therefore improving responses. For this purpose, CSR commitment can be demonstrated by referring to the amount of support given to the cause, the durability of the support and its consistency over time (Dwyer et al., 1987).

Based on these ideas, we propose two research hypotheses to test the effects of CSR message content on purchase and advocacy outcomes. They are:

H1: Higher perceptions of (a) issue importance, (b) CSR impact, (c) CSR motives, (d) CSR fit and (e) CSR commitment are associated with higher purchase outcomes.

H2: Higher perceptions of (a) issue importance, (b) CSR impact, (c) CSR motives, (d) CSR fit and (e) CSR commitment are associated with higher advocacy outcomes.

Although Du et al. (2010) do not suggest interdependence relationships among the variables related to CSR message content, previous research enables us to enrich their proposal by testing additional links among them. Although previous studies have not tested all these variables in integrative models, researchers have partially tested them (García de los Salmones & Pérez, in press; Skard & Thorbjornsen, 2014), and their ideas enable us to propose two new research hypotheses.

First, if CSR motives are altruistic, they do not derive from a short-term goal such as the search for direct economic benefits or pressure from stakeholder groups. It then is expected that altruistic motives will lead consumers to perceive the company's commitment to the cause as more lasting because the motivation for collaboration comes directly from the company's value system (Maignan & Ralston, 2002) that, as proposed by strategic management researchers, is stable over time (van Rekom, van Riel, & Wierenga, 2006). According to this idea, we propose a new research hypothesis:

H3: Higher perceptions of corporate CSR motives are associated with higher perceptions of corporate CSR commitment.

CSR fit also can be expected to have significant positive impacts on the attribution of CSR motives, consumer perceptions of corporate CSR commitment, and perceptions of the issue importance reported in CSR messages (Bigné et al., 2010; Menon & Kahn, 2003; Simmons & Becker-Olsen, 2006).

For instance, CSR fit is important because it affects consumers' CSR attributions (Menon & Kahn, 2003; Simmons & Becker-Olsen, 2006). Consumers first will attribute CSR activities to intrinsic motives and then correct this inference if they allocate sufficient processing capabilities and engage in more effortful elaboration by considering alternative, contextual factors (Du et al., 2010). Low CSR fit, owing to the lack of logical connection between a cause and a company's core business, is likely to increase cognitive elaboration

and make extrinsic motives more salient, thereby reducing consumers' positive responses to a company's CSR message. Therefore, when a company does not have a good natural fit with the cause it supports, it should elaborate on the rationale for its collaboration to increase perceived fit (Bigné et al., 2010).

Additionally, when congruence is high, it is expected that the degree of CSR commitment of the company is greater because consumers will consider that for the company it is easier to collaborate with that cause than with a CSR activity that has nothing to do with the company's core business; this fact would increase the probability that the company commits to the cause in the long term. When congruence is high, it also is expected that the consumer will perceive more easily and strongly the importance that the company gives to the cause in the message. Specifically, if the company supports a cause very close to its core business, consumers will consider that it is a cause that is very important for the *raison d'être* of the company. Based on these ideas, we propose the following research hypothesis:

H4: Higher perceptions of CSR fit are associated with higher perceptions of (a) CSR motives, (b) CSR commitment and (c) issue importance.

Figure 2 shows the empirical model proposed and tested in this research.

2.2 | Moderators of communication effectiveness

Effectively communicating CSR is not a straightforward task. In addition to message variables, which are directly controlled by the company, the effectiveness of CSR communication also is likely to be influenced by extraneous variables that are out of the company's control, such as stakeholder-specific factors (e.g., support to the company's CSR domain) or company-specific factors (e.g., news eventually generated in the industry) (Du et al., 2010; Pomeroy et al., 2013; Sen

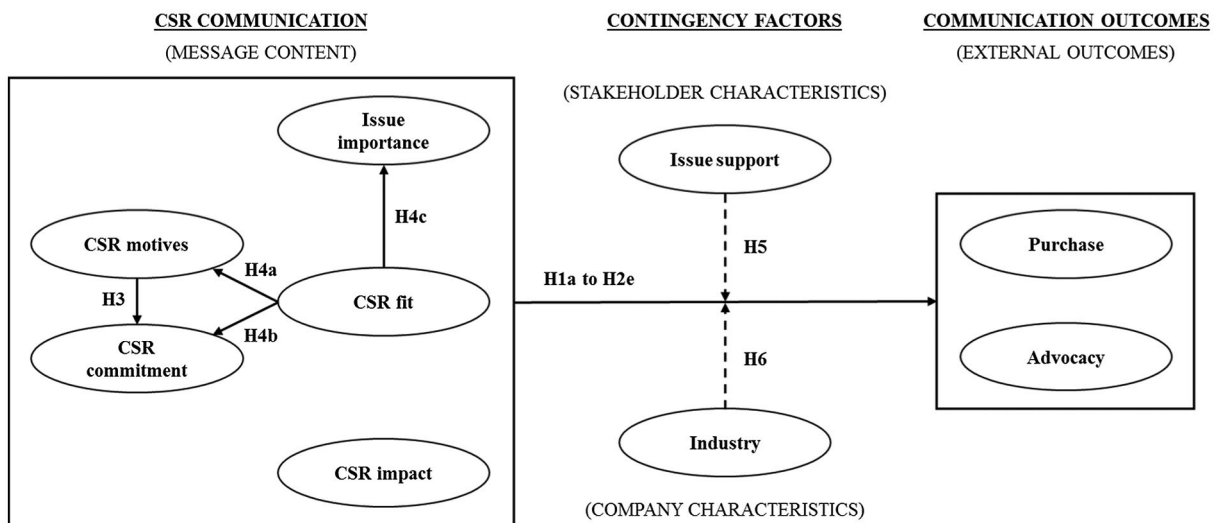


FIGURE 2 Empirical model

& Bhattacharya, 2001). For the purpose of corroborating this idea, we take two stakeholder- and company-specific variables as examples to test the existence of moderating effects in our empirical model.

On the one hand, we explore the role of issue support. Issue support refers to the tendency for consumers to purchase products/services that they perceive to have a positive (or less negative) impact on the society or to use their purchasing power to express current social concerns (Benoit-Moreau & Parguel, 2011; Roberts, 1995). Thus, issue support refers to the relevance or personal importance that CSR has to a consumer, based on the person's needs, values, and inherent interests (Zaichkowsky, 1985). Podnar and Golob (2007) also define this concept as the beliefs of a consumer about what can be expected from a business in the CSR realm.

According to Benoit-Moreau and Parguel (2011), issue support moderates the influence of marketing efforts on the company's evaluation and on consumer intentions to endeavour a responsible behaviour. As conscious consumers specifically support social causes, CSR communication has a stronger personal resonance among them, which justifies its effect on their support to the company (Benoit-Moreau & Parguel, 2011). Du et al. (2010) explain the moderating effect of issue support based on the idea that it increases consumers' motivation to process CSR information, which therefore impacts communication effectiveness (MacInnis, Moorman, & Jaworski, 1991).

Research has shown that information perceived as self-relevant (vs. non-relevant) elicits voluntary attention (Petty, Unnava, & Strathman, 1991). Because issue support reflects personal needs and values, all else being equal, CSR information on initiatives that consumers deem important or personally relevant is more likely to break the media clutter and be more effective (Du et al., 2010). Thus, we expect that for people showing high issue support, our empirical model will work better and CSR message content will have stronger effects on support behaviours (i.e., purchase and advocacy). Therefore, a fifth research hypothesis is proposed:

H5: *Issue support moderates the relationship between perceptions of the CSR message content and external communication outcomes.*

On the other hand, we propose that industry also may moderate the support behaviours that derive from perceptions of CSR message content (Du et al., 2010). Under the light of the institutional theory (Deegan, 2002), previous research has demonstrated that significant differences exist in the effectiveness of CSR communication between high- and low-profile industries (Hackston & Milne, 1996; Patten, 1991) because diverse sectors face different challenges to communicate CSR and encourage stakeholders' support (Aqueveque et al., 2018; Esrock & Leichty, 1998; Maignan & Ralston, 2002; Peattie, Peattie, & Ponting, 2009).

As opposed to low-profile industries, high-profile industries face greater stakeholder pressures, are exposed to higher visibility, and receive greater scrutiny from stakeholders, who are especially critical of the CSR communication coming from companies (Roberts,

1992). For instance, first-time environmental award announcements generally are associated with greater increases in the market value of companies, although smaller increases are observed for companies in environmentally dirty industries (i.e., high-profile industries), possibly indicative of market scepticism (Klassen & McLaughlin, 1996).

Although classifications are to an extent subjective and ad hoc, most scholars identify companies in basic industries as high profile. In the context of our research, the financial and banking industry also is considered a high-profile industry because it recently has attracted great attention due to the latest economic recession that has especially threatened these companies worldwide (Pérez, García de los Salmones, & López, 2015). This circumstance generates new forms of coercive pressures in exchange for continued legitimacy and can make CSR communication less effective.

Also, studies demonstrate that the effectiveness of marketing strategies for a particular service depends on service type (i.e., hedonic, utilitarian) (Andreu et al., 2015; Hill, Blodgett, Baer, & Wakefield, 2004; Stafford & Day, 1995). Hedonic consumption reflects multi-sensory, fantasy, and emotive aspects of consumer experience, whereas utilitarian consumption focuses on functional consequences (Jiang & Lu Wang, 2006). Hedonic services provide consumers with values such as excitement and playfulness (e.g., restaurants). Utilitarian services, in contrast, provide consumers with functional utilities or solve practical problems (e.g., banking). Thus, researchers argue that consumers evaluate utilitarian products primarily using cognitive criteria, whereas they evaluate hedonic products on affective issues (Kempf, 1999).

Based on these ideas, we propose that participants in our research will evaluate CSR communication coming from a bank differently from CSR communication associated with a restaurant chain. More precisely, people evaluating banks and restaurants are expected to give different importance to diverse aspects of CSR message content such as issue importance, CSR impact, CSR fit, CSR motives and CSR commitment, and therefore their responses in terms of purchase and advocacy behaviours will differ. Thus, the last research hypothesis is:

H6: *Industry moderates the relationship between perceptions of the CSR message content and external communication outcomes.*

3 | METHOD

3.1 | Research design and sample

We conducted a quantitative study based on interviewer-administered surveys in Spain. Data were collected between April and July 2017, after interviewers were properly trained for the task. Participants were shown a stimulus in the form of a website of a fictitious company and then responded to the questionnaire.

We focused on the website for two main reasons. First, a website is the most frequent medium used to engage in CSR communication

because it provides a highly accessible but inexpensive medium to avoid accusations of spending more on communication than on the initiatives themselves (Parguel et al., 2011). Second, websites are a preferred medium to communicate CSR involvement because of the richness of argumentation and opportunities for interactivity they provide (Parguel et al., 2011).

A fictional stimulus was purposely used to control for participants' knowledge, attitudes, and behavioural intentions concerning real companies, therefore avoiding their influence on the model proposed in this study (Kim, 2014).

The website contained information concerning the CSR activities and investments of the company, especially focused on the fight against childhood leukaemia (Supporting Information Appendix S1). This social cause was chosen based on previous studies that had considered health as a critical issue for CSR assessment (Currás, 2007; Nan & Heo, 2007).

To ensure the variability needed to check the hypotheses in the empirical model, we collected data from two independent samples. In doing so, we also aimed to control for pre-established attitudes toward business sectors, examining the model in two business sectors (Kim, 2014). In the first sample, we simulated that the website was from an ethical bank (i.e., Your Bank), while in the second sample the website was linked to a chain of ecological restaurants (i.e., Ecofood). Banking companies and restaurant chains often have been compared in literature as they represent the contrast between utilitarian and hedonic products (Andreu et al., 2015).

Instead of exploring "general" companies, we chose an ethical bank and an ecological restaurant to avoid negative biases regarding the motives of companies to collaborate with social causes. In this regard, ethical and ecological companies have CSR at the core of their business. Therefore, it seems that investing in CSR is a natural fit for them, and this could reduce scepticism and enable participants to focus on evaluating the message content without a negative predisposition towards it.

We used a non-probabilistic sampling procedure to design both research samples. To guarantee a more accurate representation of the data, we used multi-stage sampling by quotas based on participants' age and gender. After data collection and processing, 302 valid surveys remained (response rate = 77.2%), with 150 participants evaluating the bank scenario and 152 participants evaluating the restaurant chain scenario.

It is also important to notice that the content of the website was not manipulated a priori according to the variables in our conceptual model (i.e., the message content was exactly the same in each scenario). Therefore, a questionnaire was administered to participants to openly register the diverse perceptions that each person could have of each dependent and independent variable in the scenarios. The questionnaire included 14 questions related to the content of the message in the website (issue importance, commitment, impact, motives, fit), external outcomes motivated after reading the message (purchase, advocacy), internal characteristics (issue support), and several classification and demographic traits of the participants (gender, age, education, income).

3.2 | Measurement scales

We used a 7-point Likert-type and semantic differential scales to measure the constructs in the model, where 1 represented the participant's total disagreement with the proposed statement and 7 meant total agreement with it.

We evaluated issue importance with the 3-item scale (IMPO1-IMPO3) proposed by Russell and Russell (2010). To measure CSR impact, we applied the 5-item scale (IMPA1-IMPA5) proposed by Connors, Anderson-MacDonald, and Thomson (2017). CSR motives were evaluated by adopting the 3-item scale (MOTI1-MOTI3) originally proposed by Becker-Olsen, Cudmore, and Hill (2006), which subsequently has been used by numerous researchers such as Bigné et al. (2010) and Gao and Mattila (2014), among others.

The 5-item scale (FIT1-FIT5) used to measure CSR fit was adapted from Speed and Thompson (2000) and Skard and Thorbjørnsen (2014). CSR commitment was measured by means of a 5-item scale (COMM1-COMM5) taken from Walton (2014). Purchase (PURC1-PURC3) and advocacy (ADVO1-ADVO3) were evaluated with two 3-item scales adapted from the original proposals of Groza, Pronschinske, and Walker (2011) and Romani, Grappi, and Bagozzi (2013), respectively. Finally, issue support, which is one of the two moderating constructs in the study, was measured by means of a 5-item scale (SUPP1-SUPP5) adopted from Mittal (1995). All the items are presented in Table 1.

Given that all the measurement scales were originally developed in English and the questionnaire was administered in Spanish, we used a back-translation procedure to check for translation accuracy. First, we translated the scales from English to Spanish. The new questionnaire was revised and back-translated to English by a proof editor, who guaranteed the conceptual equivalence of the two idiomatic versions of the survey.

3.3 | Hypotheses testing

The hypotheses were tested with structural equation modelling (SEM) using the software EQS 6.1. For this purpose, we first implemented a first-order confirmatory factor analysis (CFA) that included all the constructs of the model, taking into consideration the global sample of the study. Second, we implemented the SEM estimation for the global sample, using the robust maximum-likelihood procedure that avoids problems related to non-normality of data by providing a robust chi-square statistic and robust standard errors.

Subsequently, we implemented two multisampling analyses to test the moderating role of issue support and industry in the responses to CSR message content. In the first one, the global sample was segmented according to participants' support for CSR (low vs. high). For this purpose, we implemented the procedure suggested by Bordonaba and Polo (2008). Specifically, we calculated the mean value of the moderating construct and used it as a cut-off value to discard those participants who fell outside the interval determined by the mean \pm SD \times 1/4. In the second analysis, the empirical model was tested independently for the bank scenario and the restaurant

TABLE 1 Measurement scales

Factors	Items
Issue importance	<i>IMPO1</i>) The company transmits that this is an important cause; <i>IMPO2</i>) The company transmits it is vital to tackle this cause; <i>IMPO3</i>) The company transmits that companies have a responsibility to address this cause
CSR impact	<i>The information presented in the website is ...</i> <i>IMPA1</i>) Abstract/Concrete; <i>IMPA2</i>) Ambiguous/Clear; <i>IMPA3</i>) Not descriptive/Descriptive; <i>IMPA4</i>) Not vivid/Vivid; <i>IMPA5</i>) Not easy to imagine/Easy to imagine
CSR motives	<i>The motivations of the company to support the cause are ...</i> <i>MOT11</i>) Self-interested/Community interested; <i>MOT12</i>) Firm-focused/Customer-focused; <i>MOT13</i>) Profit-motivated/Socially-motivated
CSR fit	<i>FIT1</i>) The image of the cause and the image of the company are similar; <i>FIT2</i>) The company and the cause fit together well; <i>FIT3</i>) The company and the cause stand for similar things; <i>FIT4</i>) It makes sense to me that the company sponsors this cause; <i>FIT5</i>) There is a logical connection between the cause and the company
CSR commitment	<i>COMM1</i>) The company seems to feel strongly about helping the cause; <i>COMM2</i>) The company demonstrates a real interest in making an impact to help the cause; <i>COMM3</i>) The company is capable of long-lasting beneficial effects towards the cause; <i>COMM4</i>) The company seems like they will support the cause for a long period of time; <i>COMM5</i>) The company will more than likely make a large impact toward helping the cause
Purchase	<i>If the company existed, how likely would it be that you purchased its services?</i> <i>PURC1</i>) Very unlikely/Very likely; <i>PURC2</i>) Improbable/Probable; <i>PURC3</i>) Impossible/Possible
Advocacy	<i>ADVO1</i>) I intend to say positive things about the company to friends, relatives and other people; <i>ADVO2</i>) I intend to mention favourable things about the company with my friends, relatives, or other people; <i>ADVO3</i>) I intend to recommend to purchase products of the company to my friends, relatives, and other people
Issue support	<i>The information presented in the website is ...</i> <i>SUPP1</i>) Unimportant/Very important; <i>SUPP2</i>) Irrelevant/Relevant; <i>SUPP3</i>) It does not worry me/It worries me; <i>SUPP4</i>) I do not care/I care; <i>SUPP5</i>) It does not mean anything to me/It means a lot to me

chain scenario (utilitarian vs. hedonic). These multisampling analyses were performed to obtain a multi-group solution for the relationships in the model. Thus, the purpose of this step was to determine the standardised coefficients of the 14 relationships of the model in each subsample.

A further step was to test the factorial invariance of the SEM among the samples in each multisampling analysis (low vs. high support; bank vs. restaurant chain). This step ensured that all the constructs were understood in the same way among different types of participants so the model would be comparable among them. The factorial invariance was studied using the Lagrange Multiplier (LM) test, which enabled us to compare the chi-square (χ^2) between the samples in each multisampling analysis. When the analysis results showed non-significant chi-square improvement values ($p > 0.05$), the factorial invariance was confirmed.

The final step consisted of estimating the structural invariance of the model among the samples in each multisampling test. This property was evaluated by recalculating the proposed SEM to include

the restriction that the standardised betas (β) of the relationships among all the constructs were equal among the samples. Again, the suitability of this restriction was determined using the LM test. This time, it was necessary for the chi-square differences to be significant ($p < 0.05$) to confirm that issue support and industry were moderators of the relationships under scrutiny.

4 | FINDINGS

4.1 | Confirmatory factor analysis

This section summarises the results of the test of the psychometric properties of the measurement scales used in the study. Tables 2 and 3 show the results of the first-order CFA. To evaluate the quality of all the indicators that are explained in this section, the recommendations of Hair, Black, Babin, and Anderson (2010) were followed.

As shown in Table 2, the findings confirmed that the Satorra-Bentler chi-square was significant ($S-B\chi^2(430) = 677.40$, $p < 0.01$),

TABLE 2 First-order confirmatory factor analysis

Factors	Items	λ	R^2	α	CR	AVE
Issue importance	IMPO1	0.81	0.65	0.87	0.87	0.69
	IMPO2	0.90	0.81			
	IMPO3	0.78	0.61			
CSR impact	IMPA1	0.83	0.69	0.87	0.87	0.57
	IMPA2	0.87	0.76			
	IMPA3	0.74	0.55			
	IMPA4	0.66	0.43			
	IMPA5	0.65	0.42			
CSR motives	MOTI1	0.84	0.71	0.90	0.90	0.74
	MOTI2	0.81	0.65			
	MOTI3	0.93	0.86			
CSR fit	FIT1	0.86	0.74	0.94	0.94	0.76
	FIT2	0.89	0.79			
	FIT3	0.91	0.84			
	FIT4	0.79	0.63			
	FIT5	0.88	0.78			
CSR commitment	COMM1	0.67	0.46	0.85	0.85	0.54
	COMM2	0.72	0.51			
	COMM3	0.66	0.44			
	COMM4	0.75	0.56			
	COMM5	0.85	0.73			
Purchase	PURC1	0.86	0.74	0.94	0.94	0.83
	PURC2	0.97	0.94			
	PURC3	0.91	0.82			
Advocacy	ADVO1	0.95	0.90	0.96	0.96	0.88
	ADVO2	0.97	0.94			
	ADVO3	0.90	0.80			
Issue support	SUPP1	0.68	0.47	0.88	0.88	0.59
	SUPP2	0.64	0.41			
	SUPP3	0.91	0.83			
	SUPP4	0.88	0.77			
	SUPP5	0.69	0.48			

Note. Goodness of fit indexes: $S-B\chi^2(430) = 677.40$ ($p < 0.01$); NFI = 0.89; NNFI = 0.95; CFI = 0.96; IFI = 0.96; RMSEA = 0.04.

which may indicate a poor fit of the model to the collected data. However, this result may be due to the large sample size, which potentially affected this test. Consequently, we complemented this indicator with an analysis of the comparative fit indexes (CFI). In all cases, these measures exceeded or were very close to the minimum recommended value of 0.90, thus confirming the goodness of fit of the measurement model (NFI = 0.89; NNFI = 0.95; CFI = 0.96; IFI = 0.96). Also, the root mean square error of approximation (RMSEA) value (0.04) was below the maximum limit of 0.08 recommended in literature.

We evaluated the reliability of the measurement scales by means of the Cronbach's alpha (α), composite reliability (CR), and average

variance extracted (AVE). Table 2 shows that for all the constructs in the model these indicators were greater than the recommended values of 0.70, 0.70 and 0.50, respectively.

The convergent validity of the scales also was confirmed because the t-statistic revealed that all the items were significant at the confidence level of 95% and their standardised lambda coefficients (λ) were greater than 0.50 (Table 2).

To test the discriminant validity of the measurement scales, we used the procedure suggested by Fornell and Larcker (1981). The results also verified the discriminant validity of the constructs because, when compared in pairs, the AVE estimates of the constructs under scrutiny always exceeded the squared correlation between them (Table 3).

TABLE 3 Discriminant validity (Fornell & Larcker, 1981)

	F1	F2	F3	F4	F5	F6	F7	F8
F1	0.69							
F2	0.21	0.57						
F3	0.28	0.27	0.74					
F4	0.45	0.28	0.43	0.76				
F5	0.48	0.26	0.49	0.50	0.54			
F6	0.23	0.20	0.31	0.26	0.29	0.83		
F7	0.44	0.30	0.47	0.58	0.48	0.46	0.88	
F8	0.23	0.19	0.21	0.33	0.25	0.14	0.31	0.59

Note. (F1) Issue importance; (F2) CSR impact; (F3) CSR motives; (F4) CSR fit; (F5) CSR commitment; (F6) Purchase; (F7) Advocacy; (F8) Issue support. The figures in the diagonal represent the AVE percentage for each factor. The figures below the diagonal represent the square root of the correlation between pairs of factors.

4.2 | Structural equation model

Table 4 presents the results of the SEM estimation by the robust maximum-likelihood procedure and taking into consideration the global sample of the study. The findings confirmed that the Satorra-Bentler chi-square was significant ($S-B\chi^2(307) = 650.09, p < 0.01$), but the CFI were close or exceeded the minimum recommended value of 0.90 (NFI = 0.88; NNFI = 0.92; CFI = 0.93; IFI = 0.93). The RMSEA value (0.06) also was adequate. These results supported the goodness of fit of the analysis.

The findings showed that purchase was associated with three of the constructs that measured perceptions of the message content: issue importance ($\beta = 0.17, p < 0.05$), CSR impact ($\beta = 0.16, p < 0.01$), and CSR motives ($\beta = 0.31, p < 0.01$). Thus, the hypotheses H1a, H1b and H1d were supported in the study. Nonetheless, the findings reported that CSR commitment ($\beta = 0.12, p > 0.10$) and CSR fit ($\beta = 0.06, p > 0.10$) were not related to purchase. Thus, H1c and H1e were not supported by our findings.

The findings supported advocacy's association with issue importance ($\beta = 0.22, p < 0.01$), CSR impact ($\beta = 0.13, p < 0.01$), CSR

TABLE 4 Relationships in the empirical model

Hypotheses	Causal relationship	λ	T-statistic	Contrast
H1a	Issue importance → Purchase	0.17	2.29**	Supported
H1b	CSR impact → Purchase	0.16	2.86***	Supported
H1c	CSR motives → Purchase	0.31	3.45***	Supported
H1d	CSR fit → Purchase	0.06	0.44	Not supported
H1e	CSR commitment → Purchase	0.12	0.92	Not supported
H2a	Issue importance → Advocacy	0.22	3.54***	Supported
H2b	CSR impact → Advocacy	0.13	3.15***	Supported
H2c	CSR motives → Advocacy	0.29	4.37***	Supported
H2d	CSR fit → Advocacy	0.40	3.92***	Supported
H2e	CSR commitment → Advocacy	0.00	0.04	Not supported
H3	CSR motives → CSR commitment	0.28	4.45***	Supported
H4a	CSR fit → CSR motives	0.67	10.56***	Supported
H4b	CSR fit → CSR commitment	0.63	7.90***	Supported
H4c	CSR fit → Issue importance	0.69	8.86***	Supported

Note. T-statistic: ** p -value < 0.05; *** p -value < 0.01. Goodness of fit indexes: $S-B\chi^2(307) = 650.09$ ($p < 0.01$); NFI = 0.88; NNFI = 0.92; CFI = 0.93; IFI = 0.93; RMSEA = 0.06.

motives ($\beta = 0.29, p < 0.01$), and CSR fit ($\beta = 0.40, p < 0.01$). Thus, H2a, H2b, H2d, and H2e were supported. CSR commitment, however, did not relate to advocacy directly ($\beta = 0.00, p > 0.10$), thus, H2c was not supported.

Finally, the findings confirmed all the relationships that we previously had hypothesised among the constructs that measured perceptions of the message content. Specifically, CSR motives were directly associated with CSR commitment ($\beta = 0.28, p < 0.01$), which confirmed H3. Furthermore, CSR fit also related to CSR motives ($\beta = 0.67, p < 0.01$), CSR commitment ($\beta = 0.63, p < 0.01$) and issue importance ($\beta = 0.69, p < 0.01$). These findings confirmed the hypotheses H4a–H4c.

4.3 | Multisampling analyses

For the multisampling analyses, first we estimated the empirical model in each subsample of participants segmented according to issue support (low vs. high) and industry (bank vs. restaurant chain). The standardised lambda coefficients and their *t*-statistics are presented in Table 5.

The factorial invariance of the model was confirmed by two analyses ($p > 0.05$ in 100% of the λ compared for issue support and industry), which demonstrated that the measurement model was appropriate for understanding the responses of different types of people to the content of the CSR message.

We finally proceeded to study the structural invariance of the model which enabled us to test research hypotheses H5 and H6. The findings showed that issue support ($\text{Dif.S-B}\chi^2(34) = 77.10, p < 0.01$) and industry ($\text{Dif.S-B}\chi^2(26) = 38.18, p < 0.10$) moderated the model significantly. Nonetheless, these two variables only affected some relationships (Table 5). Therefore, the hypotheses H5 and H6 were only partially supported by our findings.

On the one hand, the findings revealed that eight relationships in the empirical model were moderated by issue support. Specifically, the participants who were highly supportive of the CSR issue showed better purchase responses as a consequence of their perceptions of issue importance ($\beta_{\text{low}} = 0.03, p > 0.10; \beta_{\text{high}} = 0.28, p < 0.05; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$) and CSR impact ($\beta_{\text{low}} = 0.12, p > 0.10; \beta_{\text{high}} = 0.22, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$). Similarly, their advocacy responses also were larger as a consequence of their perceptions of issue importance ($\beta_{\text{low}} = 0.12, p > 0.10; \beta_{\text{high}} = 0.27, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$), CSR motives ($\beta_{\text{low}} = 0.12, p > 0.10; \beta_{\text{high}} = 0.28, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$), and CSR fit ($\beta_{\text{low}} = 0.33, p < 0.10; \beta_{\text{high}} = 0.45, p < 0.01; \text{Dif.S-B}\chi^2(1) = 7.72, p < 0.01$).

On the other hand, for the participants with low support of the CSR issue, the impact of CSR motives on purchase was larger ($\beta_{\text{low}} = 0.37, p < 0.10; \beta_{\text{high}} = 0.26, p < 0.10; \text{Dif.S-B}\chi^2(1) = 4.39, p < 0.05$), as was the case for the effects of CSR motives on CSR commitment ($\beta_{\text{low}} = 0.43, p < 0.01; \beta_{\text{high}} = 0.15, p > 0.10; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$) and CSR fit on CSR commitment ($\beta_{\text{low}} = 0.57, p < 0.01; \beta_{\text{high}} = 0.54, p < 0.01; \text{Dif.S-B}\chi^2(1) = 4.73, p < 0.05$).

Second, seven relationships in the empirical model were moderated by industry. Specifically, participants who were assigned to the

bank scenario showed better purchase responses as a consequence of their perceptions of CSR impact ($\beta_{\text{bank}} = 0.20, p < 0.01; \beta_{\text{restaurant}} = 0.12, p > 0.10; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$). On the contrary, participants who were assigned to the restaurant chain scenario showed better purchase responses as a consequence of their perceptions of issue importance ($\beta_{\text{bank}} = 0.06, p > 0.10; \beta_{\text{restaurant}} = 0.32, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$) and CSR commitment ($\beta_{\text{bank}} = 0.16, p > 0.10; \beta_{\text{restaurant}} = 0.26, p < 0.10; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$).

Concerning advocacy responses, participants in the bank scenario gave more importance to CSR motives ($\beta_{\text{bank}} = 0.50, p < 0.01; \beta_{\text{restaurant}} = 0.09, p > 0.10; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$) while participants in the restaurant chain scenario gave more importance to issue importance ($\beta_{\text{bank}} = 0.09, p > 0.10; \beta_{\text{restaurant}} = 0.39, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$) and CSR impact ($\beta_{\text{bank}} = 0.04, p > 0.10; \beta_{\text{restaurant}} = 0.24, p < 0.01; \text{Dif.S-B}\chi^2(1) = \text{n.a.}$).

Finally, significant differences also were observed in the relationship between CSR fit and CSR motives, which was stronger in the bank scenario ($\beta_{\text{bank}} = 0.74, p < 0.01; \beta_{\text{restaurant}} = 0.46, p < 0.01; \text{Dif.S-B}\chi^2(1) = 15.17, p < 0.01$).

5 | DISCUSSION AND CONCLUSIONS

The findings of this study demonstrate that the conceptual model of CSR communication developed by Du et al. (2010) is a solid background to understand how people respond to CSR message content. More precisely, the findings show that perceptions of different aspects associated to the content of the CSR message are closely related to purchase and advocacy behaviours, while they also are interrelated among them. The findings also show that the empirical model is moderated by stakeholder- and company-specific factors.

In testing the model empirically, one of the main contributions of the paper points to the identification of new relationships among variables that should be explored more in depth in future research. In this regard, CSR and communication researchers need to acknowledge the relationships that have manifested in this study between CSR fit and issue importance, CSR fit and CSR commitment, and CSR motives and CSR commitment. These relationships have not been tested in depth previously and therefore the field would benefit significantly from further analysis of these interconnections.

First, the findings corroborate that four of the five variables related to CSR message content are directly associated with purchase and advocacy responses. This is the case for perceptions on how the message highlights the importance of the social cause (issue importance), the impact the company's support has on the cause (CSR impact), why the company engages in the cause (CSR motives), and the congruity between the cause and the company's core business (CSR fit).

Issue importance relates to purchase and advocacy because it allows for awareness of the cause and its relevance for society, which therefore improves the effective processing of CSR appeals by aligning stakeholders' interests to the cause and company (Auger et al., 2003; Pomeroy & Johnson, 2009). Similarly, informing of the

TABLE 5 Moderation effects (multigroup comparison)

Hypotheses	Causal relationship	λ (low)	λ (high)	Dif.S-B χ^2 (1)	Contrast
H5 Issue support	Issue importance → Purchase	0.03	0.28**	-	Supported (partially)
	CSR impact → Purchase	0.12	0.22***	-	
	CSR motives → Purchase	0.37*	0.26*	4.39**	
	CSR fit → Purchase	0.02	0.04	-	
	CSR commitment → Purchase	0.24	0.07	-	
	Issue importance → Advocacy	0.12	0.27***	-	
	CSR impact → Advocacy	0.11*	0.19***	0.55	
	CSR motives → Advocacy	0.12	0.28***	-	
	CSR fit → Advocacy	0.33*	0.45***	7.72***	
	CSR commitment → Advocacy	0.34	-0.13	-	
	CSR motives → CSR commitment	0.43***	0.15	-	
	CSR fit → CSR motives	0.66***	0.58***	0.00	
	CSR fit → CSR commitment	0.57***	0.54***	4.73**	
	CSR fit → Issue importance	0.55***	0.60***	1.08	
S-B χ^2 (623) = 959.47($p < 0.01$); NFI = 0.76; NNFI = 0.88; CFI = 0.90; IFI = 0.90; RMSEA = 0.05					
Dif.S-B χ^2 (34) = 77.10($p < 0.01$)					
Hypotheses	Causal relationship	λ (banks)	λ (restaurants)	Dif.S-B χ^2 (1)	Contrast
H6 Industry	Issue importance → Purchase	0.06	0.32***	-	Supported (partially)
	CSR impact → Purchase	0.20***	0.12	-	
	CSR motives → Purchase	0.36***	0.23**	0.07	
	CSR fit → Purchase	-0.01	-0.08	-	
	CSR commitment → Purchase	0.16	0.26*	-	
	Issue importance → Advocacy	0.09	0.39***	-	
	CSR impact → Advocacy	0.04	0.24***	-	
	CSR motives → Advocacy	0.50***	0.09	-	
	CSR fit → Advocacy	0.30*	0.22*	0.85	
	CSR commitment → Advocacy	0.06	0.11	-	
	CSR motives → CSR commitment	0.33***	0.21**	1.06	
	CSR fit → CSR motives	0.74***	0.46***	15.17***	
	CSR fit → CSR commitment	0.59***	0.64***	1.04	
	CSR fit → Issue importance	0.63***	0.71***	0.20	
S-B χ^2 (612) = 1,068.88($p < 0.01$); NFI = 0.82; NNFI = 0.90; CFI = 0.91; IFI = 0.92; RMSEA = 0.05					
Dif.S-B χ^2 (26) = 38.18($p < 0.10$)					

Note. T-statistic: * p -value < 0.10; ** p -value < 0.05; *** p -value < 0.01.

company's degree of collaboration with a cause is very effective for CSR communication because it enables people to understand the true level of a company's CSR involvement (Pomeroy & Johnson, 2009).

Third, perceptions of a company's altruistic or intrinsic motivations to collaborate with a cause makes people infer corporate transparency and sincerity, which are highly appreciated when buying products or recommending companies to other people (Parguel et al., 2011). Fourth, CSR fit shows corporate consistency, therefore improving credibility and brand equity, including advocacy responses (Dawkins, 2004; Lai et al., 2010).

Nonetheless, our findings suggest that perceptions of CSR fit do not have a direct significant impact on purchase. On the contrary, their effect appears to be mediated by issue importance and CSR motives. This finding may be explained by the fact that the company and CSR message explored in this study were fictitious. As explained by Nan and Heo (2007) when reporting the findings of a controlled experiment in which they manipulated brand awareness and brand-cause fit in a cause-related marketing message, the general assumption that participants' responses to the message and the brand are more favourable when the CSR fit is high only applies to contexts where participants are high in brand consciousness but not

when they are unaware of the company/brand under scrutiny. In our research, participants were unaware of the company because they had never heard of it before. Thus, a very compromising behaviour such as purchase is not manifested in the context of our research because it would require that participants have further knowledge of the company and its attributes.

Second, and contrary to these four aspects of the CSR message content, the company's long-term commitment to the cause (CSR commitment) has no effect on either purchase or advocacy responses. This variable proved to be problematic in previous research. For instance, the findings concerning CSR commitment in the experimental study by Pomeroy and Johnson (2009) were inconclusive because when the level of CSR commitment was mixed with the level of CSR impact, the effect of commitment on participants' responses was unclear. These researchers explain the inconsistency by highlighting the incongruity of their CSR cause (related to arms trade) with the industry explored in their paper (retail banking). Pomeroy and Johnson (2009) speculate that a better fit between the cause and the company's business might deliver more robust results.

Similarly, we believe that the image and functional fit between the cause presented in our study (i.e., childhood leukaemia) and the two industries explored (i.e., banking and restaurants) may not reach the high levels that are necessary for CSR commitment to be significant in generating positive purchase and advocacy responses. Nonetheless, our findings do not provide clear justification for this intuition and, therefore, further research is needed to clarify the role of CSR commitment in CSR communication.

Third, the findings support the partial moderation of stakeholder- and company-specific factors in the empirical model of CSR communication tested in the study. More precisely, issue support (low vs. high) and industry (bank vs. restaurant chain) moderate at least 50% of the relationships in the model.

For example, the findings show that, as previously hypothesised (Benoit-Moreau & Parguel, 2011; Du et al., 2010), the model fits better to explain the effects of CSR message content on external outcomes in the sample exhibiting high issue support (vs. low issue support). People who are highly supportive of childhood leukaemia causes respond more intensely to their perceptions of the issue importance, CSR fit, and CSR impact that are represented in the CSR message. These findings are explained by the fact that CSR communication has a stronger personal resonance among people who strongly support CSR and therefore it increases their motivation to process the message, which is more effective than neutral messages that do not move them (Benoit-Moreau & Parguel, 2011; MacInnis et al., 1991).

People with low support of the cause give more importance to the CSR motives of the company when evaluating its long-term commitment to the cause and reporting their purchase intentions. In this regard, CSR motives is the only variable that is given more importance among the low support segment. Therefore, it seems that people who are not supportive of the social cause championed by the company are more distrustful of its CSR communication than highly supportive people.

As far as the role of industry is concerned, the findings suggest that the effect of this variable is not as straightforward as the impact of issue support. More precisely, the empirical model fits both industries relatively well, although numerous differences are observed in the intensity of the associations among the constructs in the two subsamples. For instance, CSR motives prove to be significantly more relevant in the banking scenario because they improve not only purchase but also advocacy responses, which are not improved by CSR motives in the restaurant scenario. These ideas are justified by institutional theory, which suggests that companies in high-profile industries face greater scrutiny from stakeholders, who are especially sceptical and critical of the CSR communication coming from companies (Pérez et al., 2015; Roberts, 1992). For participants in the restaurant scenario, information that relates to issue importance and CSR commitment is more relevant than in the banking context.

The differences between subsamples are especially relevant for issue importance, which is directly associated with purchase and advocacy responses among participants in the restaurant scenario while it does not have any significant impact in banking. This time the finding can be justified with arguments taken from the literature that has defined consumer responses to hedonic versus utilitarian services. Researchers have demonstrated that, when evaluating a hedonic service (i.e., restaurant chain in our study), consumers primarily use emotional clues to rate the message and the company (Kempf, 1999). In contrast, consumers evaluate utilitarian products (i.e., bank in our study) on the basis of cognitive criteria (Andreu et al., 2015). In the context of our research, some aspects of CSR message content are more closely connected to cognitive issues (e.g., CSR impact, fit, or motives), while other variables relate to affective aspects (e.g., issue importance, CSR commitment). Thus, issue importance represents an affective assessment that is more significant for people when evaluating the CSR message of a restaurant chain than a banking company.

6 | LIMITATIONS AND FUTURE LINES OF RESEARCH

This study is not without limitations, and future research should consider them to improve our knowledge on CSR communication.

First, we used a relatively small convenience sample that limits the generalisation of our findings. The fact that the sample was exclusively collected in Spain also represents a limitation in terms of how the findings of the study should be interpreted and generalised to larger populations. Thus, future studies could benefit from using larger samples collected in different country settings.

Also, the use of fictitious companies and CSR information that was not real can limit the generalisation of our findings to correctly represent support responses in real contexts. If real companies were explored, future studies would need to consider additional moderating variables related to several corporate characteristics, such as prior corporate reputation or CSR positioning (Du et al., 2010).

Finally, a new line of research that has proved to be relevant for management decision relates to the role of gender in

CSR communication and its effect on purchase behaviour (Kim & Ferguson, 2014). Just as it happens with the presence of women on business boards (Samara, Jamali, & Lapeira, forthcoming), practitioners should acknowledge there is a clear gender difference in communicating CSR. Females tend to accept CSR communication more than males, while they are also more sensitive to CSR messages with self-promotional tone, message transparency, and consistency of CSR communication than males (Kim & Ferguson, 2014). Therefore, future research should take into consideration gender when exploring customer external reactions to the different elements of the CSR message content.

COMPLIANCE WITH ETHICAL STANDARDS

Author A declares that she has no conflict of interest. Author B declares that she has no conflict of interest. Author C declares that he has no conflict of interest.

All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Informed consent was obtained from all individual participants included in the study.

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SUPPORTING INFORMATION

Additional supporting information may be found online in the Supporting Information section at the end of the article.

APPENDIX S1 Website stimuli evaluated by the participants

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