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## Miscellaneous

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## The impact of self-centered factors on skepticism towards CSR claims during large-scale external crises

### Abstract

External crises create opportunities to strengthen companies' commitment to society through CSR claims; however, consumers often perceive them as opportunistic. This study leverages the unique setting of COVID-19 to determine the power of consumer self-centered factors (i.e., concern about the crisis, personal impact, and political ideology) to predict situational skepticism towards CSR communication during a large-scale external crisis. An online survey of 1,000 consumers, analyzed using structural equation modeling, revealed that self-centered variables are key determinants to predict skepticism during external events. This effect is mediated by the inferential process of attributing motives. Their predictive power is consistent across the four CSR domains (i.e., customer, environment, employees, philanthropy). This study moves forward on the egocentric pattern projection and the attribution theories by addressing reactive CSR to external crises, a type of crisis that has been overlooked, and supports managerial decisions to mitigate CSR skepticism for potential external crises to come.

### Keywords

**Corporate Social Responsibility, CSR communication, consumer skepticism, egocentric pattern projection, attribution theory, external crises.**

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## 1. Introduction

Organizations have long been dealing with communication challenges linked to external, large-scale crises (i.e., natural, economic, and health crises) (Coombs & Holladay, 1996; Kim & Choi, 2018). Unlike internal crises, in external examples, organizations hold no responsibility for the event (Skarmeas & Leonidou, 2013). Hence, organizations place themselves on the side of the victims, following strategies based on sympathy, e.g., “we are all in this together” (Coombs, 2007; Luoma-aho *et al.*, 2017), in order to strengthen their commitment to society and generate empathy (Mencl & May, 2009; Romani & Grappi, 2014). Although it is reasonable to argue that in the absence of responsibility for the crisis, consumers’ response to CSR communication would be positive, evidence shows that they still exhibit temporary states of distrust (i.e., situational skepticism) and perceive organizations to act in opportunistic ways (Sobande, 2020; Yang & Mundel, 2021).

In times of internal crises (i.e., accidental and transgressional) (Kim *et al.*, 2021; Kim & Choi, 2018), the advent of skepticism has been closely connected to consumers’ tendency to attribute organizations’ self-serving motives to wash away their responsibility or compensate for prior damage instead of genuine altruistic motives (Groza *et al.*, 2011; Ham & Kim, 2020). However, very little is known about what drives consumer skepticism during external crises where companies cannot be linked with the cause of the crisis.

This study builds on consumers egocentric information processing theory and examines how self-centered information may be used to assist their inferential processes, such as motive attribution, to judge CSR communication in times of external crises (Critcher & Dunning, 2009; Puzakova *et al.*, 2013; Yang & Yen, 2018). We argue that self-centered units of information describing the individual’s relationship with the crisis, herein “self-centered factors,” may influence motives attribution in an external crisis and, ultimately, lead to skepticism.

Overall, the aim of this study is twofold: (1) determining the power of concern, personal impact and political ideology to predict situational skepticism; and (2) testing the mediating role of attribution of altruistic motives between these variables and situational skepticism towards reactive CSR claims during external, large scale, crises. We propose a model integrating self-centered factors to explain skepticism towards CSR communication in periods of external crises to guide future research in the area. Furthermore, we provide evidence from the COVID-19 scenario to support managerial decisions and guide practitioners to move forward with their CSR initiatives as a landmark for potential external, large-scale crises to come.

## 2. Conceptual model and hypotheses

### 2.1. CSR Claims and Skepticism in Times of Crisis

CSR has become an indispensable tool for companies to assist in developing strategic positioning (Lantos, 2001), to increase reputation (Porter & Kramer, 2011; Werther & Chandler, 2005), and to fit in a society that demands companies to contribute to the community’s values and norms (Chandler, 2016; Farache & Perks, 2010; van Marrewijk, 2003). One of the key pillars for success is designing effective CSR communication that meets consumers’ expectations and generates trust (Lock & Schulz-Knappe, 2019). This type of communication aims to provide cues claiming the company’s commitment to society (Pomeroy & Johnson, 2009). In other words, we understand CSR claims as companies’ positive, short statements with information about their CSR initiatives (Teona *et al.*, 2019).

Formulating effective CSR claims is particularly complex since CSR initiatives should be altruistic (i.e., NGO style), but paradoxically, companies’ nature is to pursue commercial gains. Consumers tend to perceive a disconnection between what the firms communicate about CSR and what they implement in practice (Connors *et al.*, 2017). Certainly, many firms and brands face problems when attempting to coherently integrate their business interests and their perceived social benefits within the organization’s mission –the so-called ‘CSR promotional

dilemma' (García-De los Salmones & Perez, 2018), elsewhere known as 'corporate hypocrisy' (Lock & Schulz-Knappe, 2019; Snellson-Powell *et al.*, 2020) or as the 'window dressing effect' (Connors *et al.*, 2017). Furthermore, many authors consider CSR claims as a form of advertising, again bringing forward the 'double-edged sword' of this type of communication, halfway between non-profit and for-profit interests (García-De los Salmones & Pérez, 2018; Morsing & Schultz, 2006).

Thus, although a few studies are offering guidance on how to write CSR claims (e.g., being specific and substantive) (Janssen *et al.*, 2022; Pomeroy & Johnson, 2009), it is not surprising that the recent academic discussion is mainly focused on consumers' perceptions when processing the information (Janssen *et al.*, 2022; Teona *et al.*, 2020). One of the constructs that stands out in this process is consumer skepticism, which can trigger a communication backlash.

Skepticism has been broadly defined as the level of doubt, uncertainty and the tendency to doubt companies' CSR initiatives and communication (Ramasamy *et al.*, 2020; Skarmeas & Leonidou, 2013). Today's understanding of skepticism discriminates between dispositional (i.e., individual tendency) and situational skepticism (i.e., temporary state of distrust linked to the context) (Lasarov *et al.*, 2021; Ramasamy *et al.*, 2020). Contemporary research emphasizes the greater relevance of situational skepticism (Ham & Kim, 2020; Rim & Kim, 2016), where temporary factors surrounding CSR claims strongly affect consumers' levels of skepticism.

The risk of situational skepticism emerging is particularly prominent in the context of a crisis since this CSR communication is often perceived as a reactive response triggered by sudden events (Lee, 2020; Wei & Kim, 2021). However, the debate and theorization have mostly focused on internal crises, either accidental or transgressional (Kim *et al.*, 2021; Wei & Kim, 2021), and crises caused by factors beyond the organization's control, i.e., external crises (Lerbringer, 2012), have been left outside the discussion.

A powerful particularity of external crises is that organizations are not responsible for the event itself, nor have to compensate for prior damage or suspicious behavior to repair their reputation (Groza *et al.*, 2011). In the context of external crises, organizations communicating their CSR initiative focus on their commitment to society (Ham & Kim, 2020), and try to generate empathy with their consumers (Mencl & May, 2009). Thus, consumers' relationship with an external crisis may exert a greater role in leading them toward skepticism than they do during internal crises.

## **2.2. Egocentric Pattern Projection and Self-Centered Factors**

Literature on the egocentric pattern projection shows how consumers use self-centered information to form impressions and judge others (Critcher & Dunning, 2009; Dunning & Hayes, 1996). In other words, consumers project their own characteristics and beliefs to assist their decisions (Yang & Yen, 2018). This phenomenon is also present in advertising processing when consumers make inferences about missing information based on their self-concept (Puzakova *et al.*, 2013).

In crisis contexts, research has stressed the relevance of subjective inferences resulting from consumers' interactions and assessment of the particular event or cause (Hastie, 1984; Kim & Choi, 2018). Since the notion of self is dynamic and consumers evolve according to the context (Lee & Comello, 2018; Yang & Yen, 2018), we argue that one's interaction and relationship with the particular context that a crisis provides generates valuable units of information (i.e., self-centered factors) influencing situational skepticism. Thus, the first hypothesis of this study proposes the following:

- H1. Self-centered factors will have an important role in predicting situational skepticism during an external crisis.

Many self-centered factors may be relevant in building consumers' responses. Given this complexity, a thorough mapping of the self-centered factors may be out of reach, as these can differ from individual to individual. We resort to previous literature to identify self-centered

factors that have already been connected to consumer behavior, specifically toward CSR initiatives. Hence, three variables stand out among the literature: concern about the crisis, the impact of the pandemic, and political ideology, which appear to be significantly involved in shaping consumers' response to CSR and acquire a major prevalence in times of crisis.

First, concern about the crisis refers to the psychological proximity of individuals toward the issue addressed by the CSR initiatives (Dawkins & Lewis, 2003; Do Paço & Reis, 2012). This psychological proximity describes the subjective closeness that consumers perceive relating to a particular issue or crisis (Gillani *et al.*, 2021). Thus, the degree of consumers' concern about the issue will most likely affect the consumer response to the CSR initiative (Russell & Russell, 2010). Preliminary research showed that concern about the issue appears to be negatively correlated with the degree of skepticism towards the CSR claims (Leonidou & Skarmeeas, 2017; Yu, 2020). However, studies have only focused on the environmental domain and have not connected it to crisis contexts. Thus, we hypothesize that consumers that are more concerned about the crisis, i.e., the COVID-19 pandemic, will be less skeptical towards CSR claims than those less concerned:

H1.1. Individuals concerned more about COVID-19 will show less skepticism towards CSR claims than those less concerned.

Analogously, physical proximity to the crisis is described as the spatial closeness between the individual and those affected by the issue (Gillani *et al.*, 2021; Mencl & May, 2009). For instance, geographic proximity to the issue addressed by the CSR initiative has been found to improve consumer's attitude toward social engagement (Grau & Folse, 2007), increase their intention to support the company (Russell & Russell, 2010), and, ultimately, influence their purchase intention (Gillani *et al.*, 2021). However, previous research has pointed to the difficulty of establishing further effects in experimental settings (Groza *et al.*, 2011). For this study, the ubiquity of the COVID-19 global pandemic (Sobande, 2020) allows us to explore this phenomenon further and study physical proximity through direct personal impact (Russell & Russell, 2010), as explained in hypothesis 1.2.:

H1.2. Individuals who are more (negatively) impacted by COVID-19 will show less skepticism towards CSR claims than those less impacted.

Finally, political ideology also stands out as a self-centered factor interacting with the specificities of a crisis period and it has been shown to be a relevant variable to explain individuals' judgment of CSR initiatives and crisis response. For instance, individuals with a conservative ideology showed less motivation to respond to insufficient CSR performances compared to progressives (Gupta *et al.*, 2017), had less intention to penalize companies' misconduct in times of internal crises (Antonetti & Anesa, 2017; Jost, 2017), and appear to be less critical than progressives towards CSR irresponsible behavior (Jasinenko *et al.*, 2020). However, research has failed to address how this interacts with CSR claims in response to external crises outside companies' responsibility. Hence, we formulate the following hypothesis:

H1.3. Conservatives will show lower levels of skepticism towards CSR claims in COVID-19 times than progressives.

As mentioned earlier in this section, the egocentric pattern projection takes part in an inferential process. Since skepticism is an attitudinal outcome, these self-centered factors may not be directly linked to skepticism but be used in a preceding process of inference. In the following section, we argue their use in inferring the company's motives to initiate such CSR initiatives.

### 2.3. Companies' Motives for Engaging with CSR

Building on attribution theory, researchers have explained how consumers make elaborated inferences as to the underlying reason for organizations' CSR behavior and judge the motives that explain the companies' actions (Rifon *et al.*, 2004). There are two diverging motives to initiate CSR activities: company-serving motives and public-serving motives (Becker-Olsen *et*

*al.*, 2006; Wei & Kim, 2021). Company-serving motives –also known as internal (Lasarov *et al.*, 2021), extrinsic (Romani *et al.*, 2016), or profit-oriented motives (Reich & Soule, 2016)– refer to the assumption that CSR initiatives are opportunistic and seek a direct benefit for the company. Alternatively, public-serving motives –also called external (Lasarov *et al.*, 2021), intrinsic (Romani *et al.*, 2016), or altruistic motivation (Reich & Soule, 2016)– are based on the assumption that companies are not driven by profits but by their social concern.

Extensive research addressing internal crises has stressed the importance of inferring altruistic motives to decrease skepticism towards CSR claims (Bae, 2018; Leonidou & Skarmeas, 2017). However, scholars note the need to further expand the understanding of CSR motives attribution (Kim & Choi, 2018), for instance, in contexts of external crises, which have not been addressed. Although organizations cannot be held directly responsible for such crises nor accused of compensating for prior misconduct, preliminary evidence in the context of an external crisis, i.e., the COVID-19 pandemic, suggests that this process is still occurring since consumers declare to perceive organizations to act in opportunistic ways (Sobande, 2020; Yang & Mundel, 2021). Thus, a second hypothesis is formulated:

H2. Attribution of altruism will be negatively related to skepticism towards CSR claims during external crises.

Furthermore, the attribution of underlying motives is a latent variable (Ham & Kim, 2020; Malle, 2011); individuals rely on the information available to infer motives and judge the believability of the claims (Martin *et al.*, 2003; Raziq *et al.*, 2018). However, CSR claims during an external crisis act as the sole source of information to attribute motives, as there is no evidence connecting the company and the event (Friestad & Wright, 1994; Ham & Kim, 2020). This absence of explicit information does not stop consumers from actively trying to infer the underlying motives, making it more likely for consumers to rely on an egocentric pattern projection process of inference (Batra, 2019; Ham & Kim, 2020).

In light of the two routes to information processing (Petty & Cacioppo, 2019), the self-centered factors may lead to either a high or low involvement in the information processing. Depending on consumers' emotional and cognitive state, they may be ready to scrutinize the information in detail and predictably be stricter in its evaluation (i.e., reasoning about the motives) or rely on the heuristics of the communication (e.g., message type, positivity of content, etc.) (Petty *et al.*, 2007). In our study, the personal effects of the COVID-19 crisis may determine the information processing route consumers are willing to take. Thus, consumers' efforts to attribute motives can mediate between these self-centered factors and skepticism. Therefore, we propose hypothesis 3:

H3. Altruism will act as a mediator between the self-centered factors and skepticism towards CSR claims.

Finally, the self-centered factors described should not be blurred with consumers' involvement with the specific CSR initiative (i.e., the direct benefit that consumers may receive from the actual CSR actions). Therefore, it is essential to consider the different types of CSR initiatives.

#### **2.4. Impact of the Four Domains of Action of CSR**

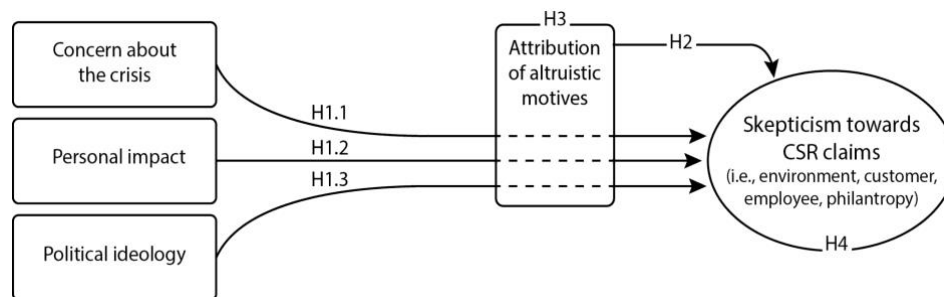
Within the CSR literature, theory-building and psychological concepts such as skepticism or motive attribution often emerge from the study of environment-related CSR (Ji *et al.*, 2022). Indeed, scholars warn that the domination of environmental CSR research and practice may come with the risk of overextending its meaning and trivialization (Verk *et al.*, 2021). A holistic understanding of CSR communication should consider a more comprehensive, albeit specific, categorization of CSR initiatives (Schaefer *et al.*, 2020). Previous research has proposed the categorization of CSR into four domains: (1) customer-oriented, (2) philanthropy-oriented, (3) environment-oriented, and (2) employee-oriented activities (Farooq *et al.*, 2014; Schaefer *et al.*, 2020).

In this context, previous literature posits that consumers' proximity to the CSR activity and, furthermore, a direct benefit from it, leads to a greater reward to the company through increasing support (Reed *et al.*, 2018; Russell & Russell, 2010). Based on this evidence, we argue that claims related to CSR initiatives addressing the needs of the consumers may have a greater advantage over those oriented to mitigate the environmental impact, gather funds, or improve the employees' conditions. In this regard, the CSR response to the COVID-19 pandemic has prompted a colorful range of CSR initiatives, including promotions to consumers with special needs, offering employees the flexibility to work from home, donations to health care programs, or committing to reducing the company's impact on the environment, among others. The pandemic is, thus, an unprecedented context to test the effect of choosing different CSR domains to respond to external, large-scale crises. Therefore, a final hypothesis is included:

H4. Claims portraying customer-oriented CSR initiatives will exhibit lower rates of situational skepticism than the remaining three domains of CSR.

Assembled together, Figure 1 shows the conceptual model expressing the skepticism towards CSR claims (of the four different domains) through the mediation of attribution of altruism.

**Figure 1.** Conceptual model: Predictors of skepticism with attribution of altruism as a mediator.



Source: Own elaboration.

### 3. Method

#### 3.1. Sample

The data collected is based on an online survey of 1,000 consumers from the same country, Spain. Although the experience during the crisis varied from individual to individual, the severity of the measures taken by each government could have exerted a significant bias among their experiences. For instance, Spain's army patrolled the streets to ensure home confinement, while, in the Netherlands, such confinement measures were never taken. Limiting the sample to a single country ensured that specific events linked to COVID-19 development did not bias the responses. The sample was obtained through a stratified survey panel provided by Qualtrics. Respondents completed the online survey in December 2020. The participants' ages ranged between 18–72 years old ( $M = 38$ ,  $SD = 11.19$ ). In total, 51% of participants identified as men ( $N = 510$ ), 48.9% as women ( $N = 489$ ), and 0.1 % (one participant) preferred not to say.

#### 3.2. Skepticism Towards CSR Claims

Skepticism toward the claims made within the four types of CSR was measured following the approach taken by Mohr *et al.* (1998). On a scale ranging from (1) strongly disagree to (7) strongly agree, participants gave their opinion on companies' claims relating to the four domains of CSR activities during the COVID-19 pandemic. The items assessed were 'these claims are true' (reversed), 'these claims are intended to mislead,' and 'they are not believable.'

We created a claim for each type of CSR domain: (a) customer ('Now more than ever, we need each other. We therefore provide our customers with special services at no extra cost';  $\alpha = .56$ ,  $M = 4.00$ ,  $SD = 1.02$ ), (b) philanthropy ('we care about people. That is why we are devoting 20% of our sales to medical research to fight COVID-19';  $\alpha = .61$ ,  $M = 4.05$ ,  $SD = 1.07$ ), (c) environment ('the crisis also affects the environment. We are therefore recycling the empty hand sanitizer bottles. Return yours and you will receive a discount for your next purchase';  $\alpha = .64$ ,  $M = 3.90$ ,  $SD = 1.10$ ), and (d) employees ('the welfare of our employees is a priority. That is why we provide psychological support services for those who are experiencing a difficult situation';  $\alpha = .64$ ,  $M = 3.93$ ,  $SD = 1.10$ ). The claims were anonymized (i.e., no information about the brand or product) to avoid any influence of preexisting attitudes toward the company or the product and were provided to the subjects in written format.

Running a Confirmatory Factor Analysis [CFA], which verified that the four factors were related to a higher-order dimension, a latent variable (skepticism towards CSR claims) was created and included in the model.

### 3.3. Altruistic Motive Attribution

Consumer attribution of altruism was measured with three items based on the scale developed by Rifon *et al.* (2004). On a 7-point Likert scale ranging from (1) strongly disagree to (7) strongly agree, participants evaluated the altruism of the four types of CSR initiatives with three items: 'companies are honest in conveying the reasons for CSR initiatives,' 'companies have a genuine concern for the welfare of their consumers,' and 'companies doing CSR really care about improving the situation for their customers'.

The four domains of CSR initiatives were presented: (a) CSR towards consumers: actions to support consumers during the crisis, such as price drops ( $\alpha = .83$ ,  $M = 4.38$ ,  $SD = 1.23$ ); (b) CSR philanthropic initiatives: financial donations to support the crisis response, such as donations to hospitals ( $\alpha = .84$ ,  $M = 4.45$ ,  $SD = 1.26$ ); (c) environmental CSR: actions to minimize the environmental impact of the crisis, such as promote the use of reusable masks ( $\alpha = .87$ ,  $M = 4.38$ ,  $SD = 1.29$ ); and (d) CSR towards employees: internal support for employees, such as providing equipment for remote working ( $\alpha = .88$ ,  $M = 4.54$ ,  $SD = 1.29$ ). Using CFA, we confirmed that all four factors were related to a single higher-order dimension resulting in a latent variable (altruistic motive attribution) that was added to the model.

### 3.4. Independent Variables

Concern about the pandemic was assessed using four items measured on a 7-point Likert scale from (1) strongly disagree to (7) strongly agree. The scale measured the level of concern about the effects of the pandemic on several levels (e.g., 'people's well-being and health'). An Exploratory Factor Analyses [EFA] revealed that all items loaded on one factor,  $EV = 67\%$ ;  $\alpha = .83$ ;  $M = 5.49$ ,  $SD = 1.16$ . The personal impact of the COVID-19 pandemic was also measured. On a 7-point Likert scale from (1) very negatively, to (7) very positively (reverse-coded), participants reported on how the pandemic has affected their lives. Higher scores indicate a more negative impact ( $M = 4.60$ ,  $SD = 1.4$ ). Finally, we assessed the participants' political ideology using a scale ranging from 1 (strongly progressive) to 10 (strongly conservative) ( $M = 5.00$ ,  $SD = 2.19$ ).

### 3.5. Data Analysis

To test the hypothesized model, structural equation modeling was conducted. A Shapiro-Wilk test showed that variables were not normally distributed. Consequently, bootstrapping was applied (95% bias-corrected confidence intervals, 1000 bootstrap samples).

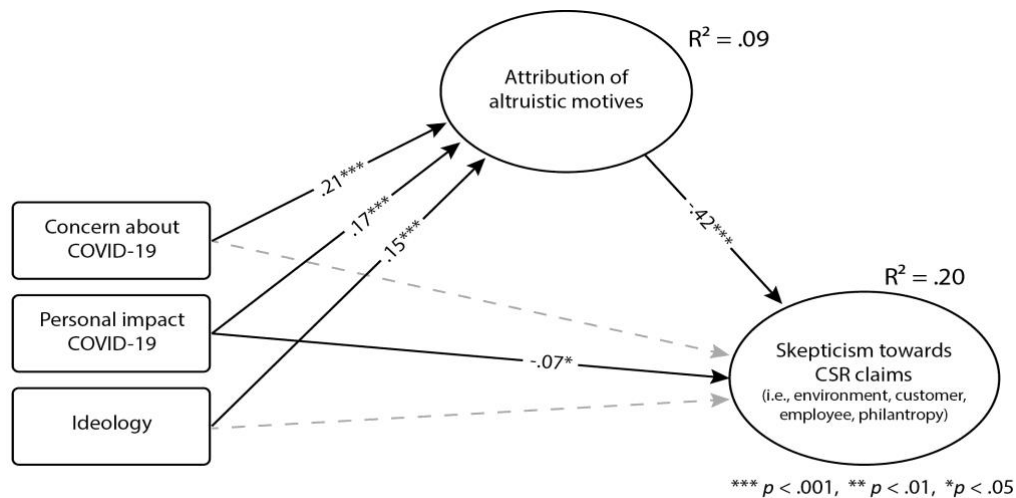
## 4. Results

Overall, the data gathered revealed a moderate level of skepticism towards CSR claims; set at 3.97 points on a scale from 1 (not skeptical at all) to 7 (very skeptical). Results from a one-sample t-test showed that the sample mean was not statistically different from the scale mean (4):  $t(999)$

= -1.01,  $p = .311$ . Conversely, respondents attributed higher levels of altruistic motives to CSR initiatives, scoring an average of 4.44 points on a scale from 1 (not altruistic motives) to 7 (very altruistic motives). The one sample t-test showed that the sample mean was significantly higher than the scale mean (4):  $t(999) = 12.09$ ,  $p < .001$ .

To test the hypotheses, a structural equation model was used, as shown in Figure 2. Skepticism towards CSR claims was included as the dependent variable, concern, impact, and ideology as predictor variables, and altruistic attributions for CSR initiatives as a mediating variable. Age and gender as control variables. The overall model obtained a good fit:  $\chi^2(49) = 177,609$ ,  $p < .001$ , comparative fit index (CFI) = .98, root mean square error of approximation (RMSEA) = .051 (90% confidence interval [CI] = [0.04, 0.06]).

**Figure 2.** Structural Equation Model. The statistical model is made with standardized estimates. Non-significant paths are shown in dashed lines.



Source: Own elaboration.

Hypotheses 1.1 to 1.3 predicted that the self-centered factors would be related to skepticism towards CSR claims. As shown in Table 1, the personal impact of the COVID-19 pandemic was negatively related to skepticism: the more negative impact of the pandemic, the lower the skepticism towards CSR claims (H1.2). On the contrary, concern about the COVID-19 pandemic (H1.1) and ideology (H1.3) were not significantly related to skepticism. Therefore, only H1.2 is supported as those participants who were more negatively impacted by the pandemic showed less skepticism towards CSR claims. This effect, though, was stronger with the mediation of attribution of altruism. Finally, H1.1. and H1.3 are rejected as there is no direct relationship between concern about COVID-19 or political and the level of skepticism.

**Table 1.** Standardized regression coefficients for skepticism towards CSR claims.

	Skepticism towards CSR claims		
	$\beta$	S.E.	95% BCI
Concern about COVID-19	-0.06	0.03	-0.11, 0.01
Personal impact COVID-19	-0.07*	0.02	-0.10, -0.01
Political ideology	-0.01	0.01	-0.03, 0.03

\*\*\* $p < .001$ , \*\* $p < .01$  \* $p < .05$

Source: Own elaboration.



Next, the altruistic attributions for CSR initiatives were negatively related to skepticism towards CSR claims,  $\beta = -0.42$ ,  $b = -0.37$ ,  $SE = 0.03$ ,  $p < .001$  (95% BCI = [-0.50, -0.34]). Therefore, H2 is supported.

Then, H3 predicted that altruistic attributions for CSR initiatives would mediate the relation between self-centered variables and skepticism towards CSR claims. We tested the indirect relationship between concern, impact, ideology, and skepticism through altruistic attributions as a mediating variable, as summarized in Table 2. Results showed that concern about the pandemic, personal impact of the pandemic, and ideology are positive and strongly related to altruistic attributions and, thus, negatively related to skepticism through this attribution of altruism. The higher the concern about the pandemic, the more negative impact of the pandemic, and the more conservative political ideology, the higher the altruistic attributions for CSR initiatives. Therefore, H3 is confirmed; concern, personal impact, and political ideology (negatively), indirectly predict skepticism towards CSR claims through altruistic attributions for CSR initiatives.

**Table 2.** Standardized regression coefficients for direct and indirect relationships.

	Direct relationship with altruistic attributions for CSR			Indirect relationships with skepticism through altruistic attributions		
	$\beta$	S.E.	95% BCI	$\beta$	S.E.	95% BCI
Concern about COVID-19	0.21***	0.03	0.12, 0.25	-0.09***	0.02	-0.13, -0.05
Personal impact COVID-19	0.17***	0.02	0.07, 0.18	-0.07***	0.01	-0.11, -0.04
Political ideology	0.15***	0.02	0.04, 0.11	-0.06***	0.01	-0.10, -0.03

\*\*\* $p < .001$ , \*\* $p < .01$  \* $p < .05$

Source: Own elaboration.

In this study, and for reasons of clarity, we included the model with second-order factors (skepticism towards CSR claims and altruistic attributions for CSR initiatives). However, specific models for each CSR dimension activities (i.e., customer, philanthropy, environment, and employee) were also built for testing purposes. The results of separate models did not suggest different relationships depending on the CSR domain, although they produced a weaker level of fit: (a) CSR towards consumers,  $\chi^2 (28) = 384.27$ ,  $p < .001$ , CFI = .85, RMSEA = .11 (90% CI = [0.10, 0.12]); (b) CSR philanthropy,  $\chi^2 (28) = 483.50$ ,  $p < .001$ , CFI = .83, RMSEA = .31 (90% CI = [0.12, 0.14]); (c) environmental CSR,  $\chi^2 (28) = 374.89$ ,  $p < .001$ , CFI = .88, RMSEA = .11 (90% CI = [0.10, 0.12]); and (d) CSR toward employees,  $\chi^2 (28) = 503.13$ ,  $p < .001$ , CFI = .85, RMSEA = .13 (90% CI = [0.12, 0.14]). These results indicate that consumers attribute similar levels of altruistic motives regardless of the domain of the CSR initiative, and develop the same degree of skepticism towards the corresponding CSR claims. Therefore, the results show the stability of the variables' predictive power across CSR domains, rejecting H4.

## 5. Discussion

During external, large-scale crises, the lack of connection between organizations and the causes of the crisis appears to be an opportunity for companies to signal their commitment to society through CSR communication; however, very little was known about the challenge of overcoming skepticism towards CSR claims during these types of critical events. The structural equation model supports the presence of a self-centered process of inference, showing the power of concern about the crisis, personal impact, and political ideology to predict skepticism towards CSR claims. However, this effect appears mediated by the attribution of altruism.

Despite the unprecedented characteristics of COVID-19, several studies highlighted the similarities in individuals' behavior, mental health, or communication needs during other crises, such as the 2008 economic crisis, the SARS epidemic, or the climate change crisis, among others (Asper *et al.*, 2022; Geiger *et al.*, 2021; Jong, 2020). Thus, there are solid grounds to assume

that this inferential process would hold up in future crises, at least during “long-wave events” (Jong, 2020). Crises lasting a short period, like a plane crash, a fire, etc., should be further studied in future research.

### 5.1. *The Effect of Self-Centered Factors on Skepticism in Times of an External Crisis*

Underpinned by the Social Identity Theory, which poses that people will coalesce around messages they can identify with, previous research showed that egocentric information influences consumers’ behavior towards socially committed initiatives and advertising processing (Gillani *et al.*, 2021; Puzakova *et al.*, 2013). The findings of this study further extend the knowledge on the egocentric pattern projection and emphasize the need to ascend physical and psychological proximity to the crisis in the research and practitioner’s agenda to minimize skepticism towards communication

First, individuals’ concern about the crisis was a significant predictor of people’s skeptical attitude toward CSR communication. Without further information (i.e., information about the brand or product was omitted), consumers appear to rely on their degree of concern about the cause through a self-interest-driven process. This finding complements prior research that noted that two variables were essential for consumers to consider CSR in their purchase process: concern and information (Öberseder *et al.*, 2011). However, this research shows that concern does not directly link to skepticism but is used in the inferential process to attribute motives. The findings in this regard are especially valuable since psychological proximity has often been ignored in previous research (Matthes, 2019).

Second, the data highlights the tendency of those impacted more by the crisis to exhibit less skeptical attitudes toward CSR claims. Our research found that personal impact was a relevant predictor of skepticism, but to a lesser degree than the level of concern (i.e., psychological proximity). This is aligned with Gillani *et al.*’s (2021) findings pointing to a stronger relevance of psychological over physical proximity. Surprisingly, personal impact was the only variable linked both directly and indirectly (through the attribution of altruism) to skepticism. However, the predictive power of the direct relationship was significantly weaker than through attribution of altruism as a mediator.

Finally, an individual’s political ideology also predicts the level of skepticism towards CSR claims in times of external crises. This finding improves our understanding of the influence of political ideology beyond CSR behavior (Jasinenko *et al.*, 2020; van Holm *et al.*, 2020) and links it specifically to skepticism towards CSR communication in response to external crises. In light of the findings, it seems plausible to argue that conservatives are plainly more willing to take the company’s side and thus attribute more altruistic motives to CSR communication than progressives and exhibit less skepticism towards CSR claims in the COVID-19 context. Although former research directly linked some of these self-centered factors to skepticism, in light of the presented evidence, such findings should consider the mediating role of the internal-coping process to attribute motives.

### 5.2. *Attribution of Altruism during External, Large-Scale Crises*

Seeing the attribution of altruistic motives precede attitudinal and behavioral outcomes such as trust, attitude, purchase intention, encourage word of mouth, to name a few, is not new (Reich & Soule, 2016; Sohaib *et al.*, 2018). However, our study was able to connect this inferential process to the emergence of skepticism towards reactive CSR claims during external crises for the first time. The attribution of altruism showed a strong negative relationship with skepticism: the greater attribution of altruistic motives, the lower the levels of skepticism toward CSR claims. Furthermore, the strengths of the structural equation model also confirmed the mediating role of attribution of altruism between self-centered factors and skepticism.

Based on the two routes of the information processing models, previous research showed that attributing motives usually requires a high cognitive effort involving internal reasoning

(Malle, 2011); thus, our evidence supports that individuals make such effort to process CSR claims in times of external crises. Interestingly, motive attribution seems to be bypassed when individuals are physically impacted, where a negative personal impact leads directly to reduced skepticism. In light of this evidence, it seems that when we are personally affected by the crisis, we may rely on an easier processing pathway (i.e., heuristic), leading us to be less skeptical about CSR claims. This finding opens up new questions about the extent of the CSR claims' effect in times of external crises since heuristic processing is known to be faster but also to achieve weaker changes.

Finally, previous literature highlighted the relevance of information quality and the source of information to assist in this process of inference (Groza *et al.*, 2011; Reich & Soule, 2016; Rim & Ferguson, 2020). This study shows that in the absence of information connecting the organization with the external event, such as the COVID-19 pandemic, consumers are still involved in this inferential process and use self-centered information to assist the process.

### **5.3. Impact of the CSR domains of action**

Finally, we showed that the predictive power of the different variables examined was steady across the claims linked to the four areas of CSR: customers, philanthropy, environment, or employee. These findings are also valuable in providing a holistic understanding of CSR in a field of study dominated by environmentally-related CSR (Schaefer *et al.*, 2020; Taylor, 2020).

Furthermore, consumers did not manifest different levels of skepticism depending on the domain of action. In a non-crisis situation, one could expect CSR customer-oriented initiatives to be perceived with greater proximity than the other three initiatives, which do not directly affect the individuals. However, our study does not support this rationale. We are particularly keen on noting that customer-related initiatives did not present lower skepticism rates, as we hypothesized (H4) after considering prior evidence pointing to the relevance of consumers' direct benefit from the initiative (Russell & Russell, 2010). Thus, the study shows that in times of crisis, it is important not to blend together the importance of the personal impact of the cause (i.e., proximity to the situation or crisis), which holds a predictive power, with the direct impact of the CSR initiative itself (i.e., consumer's involvement with the specific CSR action), which does not.

## **6. Theoretical and managerial implications**

At a theoretical level, this study contributes both to the Egocentric Pattern Projection knowledge and the Attribution Theory. On the one hand, the evidence provided supports the existence of a self-driven process used by consumers to infer companies' motives to initiate CSR also during external, large-scale crises. This process values factors that connect the self with the situation, such as the individual's concern about the crisis, personal impact, and ideology, and determines CSR claims' skepticism. On the other hand, the current study completes the needed understanding of attributions of CSR motives, as prior research noted (Kim & Choi, 2018), and extends it to reactive CSR initiatives and communication after external, large-scale crisis events.

In other words, in light of our findings, future research should integrate self-centered factors within a three-pole framework of skepticism towards CSR communication, an interplay between the brand, the cause, and the individual. From previous research, we learned that consumers' process of assessing CSR claims is influenced by their knowledge about the brand (e.g., CSR history, reputation, etc.) (García-De los Salmones & Pérez, 2018; Raziq *et al.*, 2018), as well as by the meanings associated with the cause (e.g., brand-cause fit) (Schaefer *et al.*, 2020). By controlling the influence of the previous two in our study (i.e., removing the brand name and the ubiquity of the crisis –COVID-19–), we could test the presence and relevance of a third inferential process to assess CSR claims and motives attribution, the self-centered process. The weighted influence of these three inferential processes within the consumer's holistic effort

remains to be tested, opening up questions such as: [1] Can the brands' history of CSR be overlooked when self-centered factors show a strong affinity to the crisis? Or, following the Self-congruity Theory, [2] could a strong brand-consumer fit overwrite the inferences based on the brands' previous knowledge and self-centered factors linking individuals to the crisis?

At a managerial level, the findings are revealing about the opportunities to conduct CSR communication during external crises. Practitioners may manage different types of consumer data easily accessible from the official national statistics (e.g., on the effects of COVID-19 or other crises) and social listening to assess different self-centered factors. For instance, the conversations between governments and individuals during the crisis (Cristòfol *et al.*, 2020), the identification of agenda proxies in social media (Lucas & Landman, 2020), and algorithm-based analysis of the stakeholders' conversations (Westermann & Forthmann, 2021) have been shown to provide valuable consumer insights to guide communication strategies during crises. Thus, data pointing to consumers' concerns, impact, and ideology could assist in planning communication strategies that minimize skepticism toward CSR claims.

Overall, the findings presented here provide guidance to mitigate skepticism towards CSR communication in the context of large-scale external crises (such as the COVID-19 pandemic). These findings are particularly relevant considering that about 5% of European professionals in the domain of organizational communication highlight crises of external origin as one of the most challenging to manage (Luoma-aho *et al.*, 2017; Verhoeven *et al.*, 2014).

## 7. Limitations and future research

This study is not without its limitations, and it is hoped it will pave the way for further research. First, in our study, we only considered variables that stood out among the previous CSR literature (i.e., concern, impact, and ideology). We intentionally omitted other demographic variables from this study, such as gender and age, due to the conflicting results presented by previous research (Matthes & Wonneberger, 2014; Obermiller & Spangenberg, 2000; Thomas & Kureshi, 2020; Yu, 2020). However, the sense of community (i.e., social proximity) might be a relevant study variable worth exploring in future research, a self-centered variable we missed capturing in our study. Furthermore, we studied the skepticism derived from an external crisis and isolated the variables under study from the information about particular brands and products. Given that previous research has broadly addressed the relevance of brands' and products' fit with the CSR initiatives to explain skepticism, it would be worthwhile to explore how skepticism derived from the particularities of each brand and product interact with the skepticism derived from the crisis, and assess the extent and relevance of both levels of skepticism in accounting for the overall level of skepticism. Finally, note that some nuances in formulating these claims may affect their interpretation despite our efforts to design consistent stimuli reflecting the claims made by authentic brands. For instance, the claim related to the environment includes a call-to-action to the consumers that is not present in the remaining three claims.

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