

TITLE: Information specificity, social topic awareness and message authenticity in CSR communication

RUNNING HEAD: Messages in CSR communication

ABSTRACT:

Purpose – This paper explores how companies can improve consumer attitudes towards Corporate Social Responsibility (CSR) messages and companies by designing the content of the message, which should provide specific information and improve social topic awareness among consumers. The paper also explores the mediating role of message authenticity between the CSR message content and consumer attitudes towards the information and the company.

Design/methodology/approach – 302 participants evaluated the website of a fictitious company that included information about its CSR activities. The authors collected data through a questionnaire of Likert-type and dichotomous scales and contrasted the hypotheses with a causal model, analysing the relationships among variables through Structural Equation Modelling with the software EQS 6.1.

Findings – The findings suggest that information specificity and social topic awareness improve consumer perceptions of message authenticity. The findings also show that message authenticity improves consumer trust and attitudes towards the information and the company. Attitude towards the information, message authenticity and social topic awareness show the largest impacts on trust and attitude towards the company, while information specificity also has a positive although smaller effect.

Originality/value – Integrating information specificity and social topic awareness within the conceptual model presented in this paper, based on the heuristic-systematic model and

attribution theory, allows researchers and practitioners to close the gap between companies' CSR activities and consumers' perceptions, attitudes and behaviours.

KEYWORDS: Corporate Social Responsibility; Messages; Information Specificity; Social Topic Awareness; Authenticity

ARTICLE TYPE: Research paper

1. Introduction

By engaging in corporate social responsibility (CSR), companies can generate favorable consumer attitudes and better support behaviors because it strengthens the relationship with these stakeholders. However, consumers' low awareness of and unfavorable attributions towards companies' CSR activities remain critical impediments in companies' attempts to maximize business benefits from CSR (Du et al., 2010), highlighting a need for companies to communicate these activities more effectively (van Rekom et al., 2014).

Numerous scholars have argued that the persuasiveness of CSR communication strongly depends on how the message is designed (Pérez, 2019). For instance, previous literature has argued that showing specific information (i.e., information on how much money and resources the company contributes to the social cause) or providing information that increases social topic awareness among consumers (i.e., information that increases consumers' knowledge about the social cause) is beneficial for companies and it has positive effects on consumer attitudinal and behavioral responses. This is so because messages that are designed to be specific and provide social topic awareness are expected to improve consumer attributions of CSR significantly (Forehand and Grier, 2003; Pomeroy et al., 2013; Pomeroy and Johnson, 2009).

In this context, previous scholars have identified authenticity as one of the most influential attributions of CSR that affect the relationship between consumers and companies (Beckman et al., 2009; Mazutis and Slawinski, 2015; Skilton and Purdy, 2017; Wicki and van der Kaaij, 2007). In CSR communication, message authenticity includes qualities of the message that refer to it as real, actual, genuine, and bona fide (i.e., the message is actually and exactly what it claims). Researchers have repeatedly proved significant and positive impacts of authenticity on consumer attitudes and behaviors (Alhouthi et al., 2016; Chiu et al., 2012; Fritz et al., 2017; Morhart et al., 2014; van Rekom et al., 2014). Therefore, message authenticity

presents itself as an imperative for companies to succeed when communicating their CSR activities (Beckman et al., 2009; Mazutis and Slawinski, 2015). However, the design of CSR messages that could lead to this attribution among consumers has been poorly theorized to date (Crane and Glozer, 2016). More precisely, few studies exist so far that have tested how different characteristics of the message content can assist in developing more authentic CSR messages, especially when it comes to exploring information specificity and social topic awareness (Pérez, 2019).

Based on these ideas, the goal of the authors in the present study is to theoretically propose and empirically test a conceptual model that helps in understanding how information specificity and social topic awareness affect message authenticity. At the same time, the model identifies how message authenticity mediates the relationships between these two content variables of the CSR message and consumer attitudinal responses, including attitude towards the information, trust in the company and the general attitude towards the company. The integration of information specificity and social topic awareness within a conceptual model that relates message authenticity to consumer attitudinal responses will contribute to previous literature significantly since it will allow researchers and practitioners to close the gap between companies' CSR activities and consumers' perceptions, attitudes and behaviors. The remainder of the paper is as follows. First, a literature review on CSR communication, message authenticity, information specificity, social topic awareness, attitudes towards information and companies and trust is provided. Based on the heuristic-systematic model (HSM) (Chaiken, 1980; Chaiken et al., 1989) and attribution theory (Heider, 1958), the conceptual model of the paper is developed. Second, the authors describe the research method, paying special attention to its design, sample and measurement scales. Third, the authors discuss the main findings of the paper. The paper concludes by presenting the most

relevant conclusions, implications, limitations and future lines of research derived from the study.

2. Literature review

2.1. CSR communication and the consumer formation of attitudes

The disclosure of CSR information is part of the dialogue between an ethical company and its stakeholders that helps legitimize corporate behavior and thus contributes to generate positive outcomes for the company (Michelon, 2011). Based on this idea, over the past decades the amount of CSR communication provided by companies has grown rapidly and researchers have started to focus their attention on CSR communication more specifically (Pérez et al., 2018).

Nevertheless, a complex debate still arises concerning how to communicate CSR (García de los Salmones and Pérez, 2018). More precisely, in previous literature CSR communication has been described as a “double-edged sword” (Morsing and Schultz, 2006) and a “very delicate matter” (Du et al., 2010). CSR communication is necessary for companies to create impact of CSR. However, communicating CSR activities is also believed to create false expectations and, consequently, it receives frequent criticism on the part of consumers (Schlegelmilch and Pollach, 2005). As CSR claims have mushroomed, however, consumers have grown increasingly skeptical about their authenticity (Lyon and Montgomery, 2015) and CSR communication has been frequently associated with consumer distrust and negative attitudes towards the companies behind this communication (Singh et al., 2012). In this context, companies regularly feel encouraged to engage in CSR, but they are also simultaneously discouraged to communicate about this engagement explicitly (Morsing et al., 2008), based on the notion that “action speaks louder than words” (Hoffmann, 2018).

Consumer skepticism and distrust are closely linked to the decoupling process that occurs when consumers perceive that there is a clear disconnection between the internal structures and the activities of a company (Meyer and Rowan, 1977). More precisely, decoupling is commonly used to refer to structural features of a company (e.g., the implementation of CSR activities) that are meaningless to the core business of the company and thus have little sway within it (Lyon and Montgomery, 2015). Similarly, the decoupling of means and ends in the CSR field, which occurs when there is a clear disconnection between the CSR activities and the strategic goals of the company (Bromley and Powell, 2012), may also affect consumer trust and attitudes negatively.

In this context, designing effective communication strategies that demonstrate the authenticity of CSR activities is a primary objective for companies to avoid the perceived decoupling that leads consumers to distrust and negative responses to CSR communication. Based on this idea, this paper explores specific actions that companies can implement to improve perceived CSR message authenticity and it demonstrates the effectiveness of authenticity to reduce the negative effects of decoupling because it helps improving attitude towards the message, trust and attitude towards the company.

2.2. Message authenticity

Due to the increasing use of CSR communication, companies are progressively being pressured by stakeholders demanding greater transparency, openness and responsibility (Molleda, 2010). In this context, consumers constantly look for brands that are relevant, original and genuine, which means that they increasingly search for authenticity in companies (Beverland and Luxton 2005; Morhart et al. 2014). Gilmore and Pine (2007) already acknowledged this development, stating that authenticity has overtaken quality as the prevailing purchasing criterion, just as quality overtook cost, and as cost overtook availability.

Roughly speaking, authenticity refers to the quality of being true in substance (Molleda, 2010). An object (e.g., person, company, message) is authentic if it represents the original or the real thing, as contrasted with the copy (Grayson and Martinec, 2004; Peterson, 2005; Schallehn et al., 2014). Therefore, authenticity is strongly associated with genuineness, reality, and truth, and being authentic is being original, first hand, and prototypical (Chiu et al., 2012).

Morhart et al. (2014) propose that authenticity arises from the interplay of objective facts (objective authenticity), subjective mental associations (symbolic authenticity) and existential motives connected to the object's identity (existential authenticity). More precisely, objective authenticity defends that authenticity is inherent in the object itself (Schallehn et al., 2014) and that there is always an evident, objective basis or standard for judging (in)authenticity (Schallehn et al., 2014). On the contrary, symbolic authenticity considers that, as long as an individual subjectively believes the authenticity of an object, it exists (Lewis and Bridger, 2000), because authenticity exists only according to the perceiver (Chiu et al., 2012). Finally, existential authenticity is defined as the degree to which an object is true to its own identity in the face of corrupting external pressures (Schallehn et al., 2014).

Based on these ideas, the authors of the present study define CSR message as: a sense, perception or believe (Lewis and Bridger, 2000) that consumers obtain from communicational material (Chiu et al., 2012) that makes them associate objective information presented in the CSR message with the real identity of the company that gets involved with social causes and communicates its CSR activities (Molleda, 2010). These attributes allow consumers to perceive the message as sincere, original, genuine, unaffected, distinct from strategic and pragmatic self-presentation (Fine, 2003) because it reflects the essence of who the company originally is (Molleda, 2010).

2.3. Information specificity

Information specificity in the CSR context is defined as the introduction within the message of concrete facts that demonstrate how much the company contributes to CSR relative to its size and profits, along with the degree to which CSR activities make a real and meaningful difference to society and corporate stakeholders (Alhouti et al., 2016). Based on the heuristic-systematic model (HSM) (Chaiken, 1980; Chaiken et al., 1989), it is argued that a positive effect of information specificity on message authenticity exists.

HSM suggests that there are two processing modes whereby persuasion occurs (Chaiken et al., 1989). The first mode is systematic processing, which is a comprehensive, analytic orientation in which consumers access and scrutinize all information input for its relevance and importance to their judgment task, and integrate all useful information in forming their judgements. The second mode is heuristic processing, which does not require much thinking effort (Chaiken, 1980). Here, consumers often pay attention to the subsidiary information so they can use simple inferential rules, schemata, or cognitive heuristics to evaluate and make a decision (Chaiken et al., 1989). More precisely, heuristic processing bases on previous experience and stored memory that are easily activated and highly accessible for people when processing information.

When applied to the CSR context, HSM postulates that, when making an ethical judgement becomes highly difficult for the consumer, it will increase the consumer desired sufficiency threshold, motivating him/her to process the information more actively through systematic processing (Bigné et al., 2010). Systematic processing increases the risk of suspicions appearing because the consumer has to devote too much effort to process the information to make sense out of it (Bigné et al., 2010). In this regard, when the CSR message provides insufficient information on the contribution of the company to the social cause or information that is too abstract and lacks concretion, the message is expected to activate consumers' systematic processing and, therefore, suspicions may appear over the authenticity of the CSR

message (Du et al., 2010; Pomeroy and Johnson, 2009). On the contrary, by providing specific information within the CSR message, the company simplifies consumers' message processing, which will significantly increase the persuasion capacity of the message and, therefore, its perceived authenticity.

Therefore, companies are recommended to collect and present abundant, rich, varied facts to create an authentic and compelling story that comes to life on the CSR message and meets consumer expectations (Chiu et al., 2012; Du et al., 2010). In this regard, Chiu et al. (2012) defines message authenticity as some visualization of the activities of the company that is simplified by the use of concrete language, which gives consumers an association with reality and makes the information believable. Stakeholders usually demand objective cues of a factual or spatio-temporal link with the real world to form assessments of message authenticity (Beverland 2009). In their study, Alhouthi et al. (2016) demonstrate that the effective communication of informational facts is deemed to an important determinant of CSR authenticity for 60% of respondents and a relevant determinant of inauthentic CSR for other 20% of their sample. Based on these ideas, the first research hypothesis proposes that:

H1: Information specificity has a direct and significant influence on message authenticity.

2.4. Social topic awareness

Companies can also elicit message authenticity by reporting informational content that increases awareness of the social topic among consumers. In this regard, social topic awareness refers to consumers' knowledge and understanding of the particular social problem the company is engaging with through its CSR activities (Pomeroy and Johnson, 2009). Since CSR activities are hardly ever observed directly, they can only affect stakeholders to the extent that the activities are properly communicated (ter Hoeven and Verhoeven, 2013). Therefore, it is through CSR communication that consumers become aware of the CSR

activities that a company engages in and, consequently, they can improve their social topic awareness and get to care about the social cause to improve affective commitment towards it and the company (Morsing and Schultz, 2006).

Previous literature suggests that sharing social topic information through CSR communication leads to a process called “prosocial sensemaking”, which involves changes in stakeholders’ sense of self and their perceptions of the company’s identity (Grant et al., 2008). At a personal level, the opportunity to “do good” can result in a more positive, prosocial personal identity. Through the possibility to give to others by supporting the company that engages with a particular social cause, consumers will be able to see themselves as caring. Appreciation for this prosocial identity will cultivate higher levels of commitment towards the company, which will take consumers to evaluate the CSR message more positively than when it does not provide social topic information (ter Hoeven and Verhoeven, 2013). At the organizational level, through CSR communication that provides social topic information, consumers will also become more aware of the company’s efforts to “do good” and they will interpret the company’s activities and identity in more caring terms (Grant et al., 2008). Consequently, consumers will take pride in the company that cares (Lilius et al., 2008) and they will perceive its corporate identity under a more positive light. Based on the premises of HSM, it is expected that informing consumers of the social identity of the company to elicit prosocial sensemaking maps onto the CSR message and make it more diagnostic, accessible to consumers and, consequently, authentic (Pomering and Johnson, 2009). In this regard, extant research points to consumers typically lacking the prior social topic knowledge needed to effectively process CSR messages (Auger et al., 2003), or knowledge being only moderately accessible and not easy to recall on demand (Tybout et al., 2005). Therefore, this lack of social topic awareness may induce consumers to process information through systematic processing, which increases the risk of suspicion because of

the effort that consumers must place into interpreting the content of the message (Bigné et al., 2010). On the contrary, by providing social topic information, it is expected that a company's CSR message will allow consumers to draw on that information more easily in order to activate socially evaluative criteria, allowing the ease with which such information comes to mind to serve as the basis for judgement (Pomeroy and Johnson, 2009).

Based on these ideas, the following research hypothesis proposes that:

H2: Social topic awareness has a direct and significant influence on message authenticity.

2.5. Consumer attitudes based on CSR message authenticity

The authors complete the conceptual model presented in this paper by exploring consumer attitudinal responses to message authenticity. More precisely, the authors base their reasoning on attribution theory (Heider, 1958) to argue that a message that consumers perceive as authentic demonstrates a solid corporate identity that improves consumers attitudes and trust (Schallehn et al., 2014).

Attribution theory is commonly used to understand how the causes that consumers attribute to corporate behavior influence their subsequent attitudes and behaviors in the marketplace (Ruiz de Maya et al., 2016). Researchers generally distinguish between consumer attributions of altruistic or egoistic motives for companies to engage in a specific behavior (Bigné et al., 2010; García de los Salmones and Pérez, 2018). When consumers attribute altruistic motives to companies, their responses are improved (Becker-Olsen et al., 2006). However, the attribution of egoistic motives, which refer to the exploitative utility of the corporate behavior, derives in a worsening of consumer responses (Becker-Olsen et al., 2006) because these attributions lead to greater efforts to process the information (Bigné et al., 2010) and less favorable consumer attitudes (Forehand and Grier, 2003).

In this context, an authentic message exhibits the behavior of a company that is primarily led by its corporate identity (Schallehn et al., 2014). Therefore, it is argued that an authentic CSR message provides consumers with credible information (Pérez, 2019), which helps them acquire understanding of the message context, feel more connected with it and judge the story better (Chiu et al., 2012). In so doing, an authentic message can also be associated with the attribution of altruistic motives for the company to get involved in the CSR activity, mostly because the collaboration is born from the company's stable and long-lasting identity (Schallehn et al., 2014).

Based on these ideas, message authenticity is expected to have a positive influence on consumer attitude towards the information contained in the message, which is defined as the consumer predisposition to respond in a favorable or unfavorable manner to a particular communicational stimulus received from the company (MacKenzie and Lutz, 1989). The following hypothesis is proposed:

H3: Message authenticity has a direct and significant influence on attitude towards the information.

In addition, by improving consumer attitudes towards the information contained in the CSR message, researchers also argue that authenticity indirectly encourages positive consumer attitudes towards companies behind those messages (Chiu et al., 2012).

For instance, positive attitudes towards the company's CSR message can be related to consumers' perceived trust in the company (Wang 2011). Trust is defined as the consumer general belief that the company will fulfil its corporate promises over time (Schallehn et al., 2014). Kramer (1999) also defines it as a certain state of perceived vulnerability derived from a consumer's uncertainty regarding the motives, intentions, and prospective actions of companies on whom they depend. As explained by attribution theory, the absence of a stake or personal gain (i.e., altruistic motives) from a particular source (i.e., company) is called

independence, which describes a necessary condition for trustworthiness (Doney and Cannon, 1997). Wang (2011) explains that consumer negative attitudes towards a company's CSR communication are connected to perceptions of the company having ulterior motives and a personal gain derived from their implementation of CSR activities, which make the consumer immediately distrust the company. Therefore, perceived trust towards the company may be weakened by negative attitudes towards the information presented in the CSR message, whereas corporate independence is a necessary condition for trust (Doney and Cannon, 1997):

H4: Attitude towards the information has a direct and significant influence on trust.

Consumer attitude towards the information contained in the CSR message can also improve consumer overall evaluation of the company, especially reflected in consumer general attitude towards it (Low and Lamb, 2000). As explained by dual-process theories, such as HSM, processing goals relate ad evaluation (i.e., the CSR message in this research) to corporate evaluation significantly (Pomeroy and Johnson, 2009) in the sense that the evaluation of the ad itself may influence corporate evaluation directly and positively (García de los Salmones and Pérez 2018; MacKenzie and Lutz 1989; Wang 2011). In this regard, Wang (2011) argues that consumers may assess the company's communication messages to arrive at an overall assessment in evaluating the company, while the majority of previous findings suggest that the order of effects appears to be robust (Lafferty et al., 2002; MacKenzie and Lutz, 1989). Indeed, the effect of attitude towards the ad on attitude towards the company is expected to be relatively stronger in new product introduction (or when the company is not previously known by consumers) because the CSR message may represent the first exposure of the consumer to the company. In contrast, for a mature company with which consumers have had previous experience, prior attitude towards the company may be

seen as exerting considerable influence on consumers' reactions to CSR communication (MacKenzie et al., 1986). Based on these ideas, the authors hypothesize that:

H5: Attitude towards the information has a direct and significant influence on attitude towards the company.

Finally, one last relationship that has been confirmed in numerous occasions in academic literature, especially in the CSR context, refers to the direct and positive effect of consumer trust on attitude towards the company under scrutiny (Tian et al., 2011; Wagner et al., 2009). Researchers have consistently demonstrated that companies perceived as trustworthy generate more positive responses than companies that fail to demonstrate their social responsibilities and their lack of egoistic motives clearly in their CSR communication (Wang, 2011). In particular, consumers form positive attitudes towards the company when it reinforces the social responsibility that exists between the company and consumers by openly providing information that is rightfully needed by prospective consumers in CSR communication (Dunfee et al., 1999). To complete the conceptual model, this relationship is included through the following research hypothesis:

H6: Trust has a direct and significant influence on attitude towards the company.

Figure 1 shows the conceptual model of the research.

Insert Figure 1 here

3. Method

3.1. Research design and sample

The authors conducted a quantitative study based on personal surveys to consumers in Spain. They collected data between April and July 2017, after properly training interviewers for the task. Interviewers were research assistants who were trained by the authors of the paper in two group meetings and several individual meetings. The authors explained the goal of the research to the interviewers and they trained them on how to select respondents based on

sampling quotas, approach respondents, present the research and guide respondents through the questionnaire.

Interviewers showed a stimulus in the form of a website of a fictitious company to the participants. Respondents were asked to read the website at their own pace. After reading it, they had to complete post-test measures in a questionnaire. During the process, interviewers were requested not to convey the real purpose of the study to participants to avoid potential problems related to Common Method Variance (CMV) bias. Respondents were told that the general purpose of the study was to understand their level of interest in CSR activities.

Participants were also guaranteed anonymity and the introduction of the questionnaire clearly indicated that there were no right or wrong answers. By doing so, the authors tried to reduce respondents' fear to participate and make them less likely to edit their responses in a socially desirable way (Chang et al., 2010). The response rate was 77.2%.

The authors 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 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 leukemia. This social cause was chosen based on previous studies that had considered health as a critical issue for CSR assessment (Nan and Heo, 2007).

To ensure the variability needed to check the hypotheses in the causal model, the authors collected data from two independent samples. In doing so, the authors also aimed to control for pre-established attitudes toward business sectors (Kim 2014). In the first sample, the website was simulated to be 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). The authors 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 skepticism and enable participants to focus on evaluating the message content without a negative predisposition towards it.

Taking into consideration the characteristics of the study, the authors opted for a research design that was “neutral” in terms of the decoupling process previously discussed in the paper. In this regard, the authors chose a fictional social cause that showed little connection to the overall mission of the companies explored in the research. Because the lack of fit between the companies and their CSR activities may be considered a driver of distrust related to the means-ends decoupling process, the authors tried to compensate it by using responsible and ethical companies as the focus of the study. Because corporate practice and the CSR activities implemented by this type of companies are closely aligned, this selection was expected to reduce the perceived decoupling between the means and ends of the low fit social cause.

The authors used a non-probabilistic sampling procedure to design the research sample. To guarantee a more-accurate representation of the data with respect to the total of the Spanish population, they used multi-stage sampling by quotas based on participants’ age and gender.

After data collection and processing, 302 valid surveys remained. 150 participants evaluated the bank scenario and 152 participants evaluated the restaurant chain scenario.

3.2. Measurement scales

The questionnaire included 14 questions related to the content of the message in the website (e.g., information specificity, social topic awareness), message attributions and attitudes towards it (e.g., message authenticity, attitude towards the information), consumer responses towards the company (e.g., trust, attitude towards the company) and several classification traits of the respondents (gender, age, education, income). Seven-point Likert-type and semantic differential scales were used to measure all the variables in the conceptual model, where 1 represented the respondent's total disagreement with the proposed statement and 7 meant total agreement with it.

Information specificity was evaluated with the five-item scale (SPEC1 to SPEC5) proposed by Connors et al. (2017). To measure social topic awareness, a self-developed four-item scale (AWAR1 to AWAR4) was applied based on the ideas of Pomeroy et al. (2013). The authors developed this scale themselves because they found no formal scales in previous research to assess social topic awareness within CSR messages. Message authenticity was evaluated by adopting the three-item scale (AUTH1 to AUTH3) originally proposed by Chiu et al. (2012). A four-item scale was adapted from MacKenzie and Lutz (1989) and Cotte et al. (2005) to measure attitude towards the information (ATIN1 to ATIN4) and attitude towards the company (ATCO1 to ATCO4). Finally, consumer trust on the company was measured by means of a three-item scale (TRUS1 to TRUS3) adapted from the studies of Morgan and Hunt (1994) and Chaudhuri and Holbrook (2001). Table I presents all the scales and their items.

Insert Table I here

4. Findings

The authors contrasted the hypotheses using Structural Equation Modelling (SEM) with the software EQS 6.1. For this purpose, the authors first implemented a first-order Confirmatory Factor Analysis (CFA) that included all the variables of the model. Second, they implemented the SEM estimation, using the robust maximum-likelihood procedure that avoids problems related to non-normality of data by providing the robust chi-square statistic and robust standard errors.

Nonetheless, before implementing these analyses, the authors conducted a Harman's single-factor test with the software IBM-SPSS v.24 to check CMV. This test allows researchers to determine whether the correlation among variables is significantly influenced by their common source (Chang et al., 2010). The results of the analysis in this study indicated that the items were not concentrated in one general factor. On the contrary, they loaded into several different factors. Consequently, this method supported the idea that CMV did not significantly influence the results of this quantitative research.

4.1. Confirmatory factor analysis

This section summarizes the results of the test of the psychometric properties of the measurement scales used in the study. Tables II and III show the results of the first-order CFA implemented for this purpose. To evaluate the quality of all the indicators that are explained in this section, the recommendations of Hair et al. (2014) were followed.

As shown in Table II, the findings confirmed that the Satorra-Bentler chi-square was significant ($S-B\chi^2(212)=338.044, p<.010$), which may indicate a poor fit of the model to the collected data. However, this result may be due to the large sample size in the study, which potentially affected this test. Consequently, the authors complemented this indicator with an analysis of the Comparative Fit Indexes. In all the cases, these measures exceeded the

minimum recommended value of .900, thus confirming the goodness of fit of the measurement model (NFI=.916; NNFI=.960; CFI=.967; IFI=.967). In addition, the RMSEA value was below the maximum limit of .080 recommended in literature (RMSEA=.044).

The authors evaluated the reliability of the measurement scales by means of the Cronbach's alpha (α), Composite Reliability (CR) and Average Variance Extracted (AVE). Table II shows that for all the variables in the model these indicators were over the recommended values of .700, .700 and .500, respectively.

The convergent validity of the scales was also confirmed because the t-statistic revealed that all the items were significant at the confidence level of 95%, and their standardized lambda coefficients (λ) were higher than .500 (Table II).

Insert Table II here

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

Insert Table III here

4.2. Structural equation model

Table IV presents the results of the SEM estimation by the robust maximum-likelihood procedure. The findings confirmed that the Satorra-Bentler chi-square was significant ($S-B\chi^2(214)=393.276, p<.010$), but the Comparative Fit Indexes were close or exceeded the minimum recommended value of .900 (NFI=.902; NNFI=.944; CFI=.953; IFI=.953). The RMSEA value was also adequate (RMSEA=.053). These results supported the goodness of fit of the analysis.

The findings showed that message authenticity was positively related to information specificity ($\beta=.186, p<.050$) and social topic awareness ($\beta=.739, p<.050$). Thus, the findings supported H1 and H2. Message authenticity was also positively related to consumer attitude

towards the information ($\beta=.812, p<.050$). Thus, the findings supported H3. The findings of the study also confirmed the relationships theoretically proposed between attitude towards the information, trust and attitude towards the company. Specifically, attitude towards the information affected trust ($\beta=.721, p<.050$) and attitude towards the company ($\beta=.593, p<.050$), which confirmed H4 and H5. Furthermore, trust was also positively related to attitude towards the company ($\beta=.275, p<.050$). This finding confirmed H6.

Insert Table IV here

Because the conceptual model presented in this paper proposes that the relationships among message authenticity, trust and consumer attitudes towards the company are indirect and mediated by the attitude towards the information contained in the CSR message, the authors also calculated the indirect and total effects among the variables in the study. For this purpose, the authors applied the procedure previously suggested by Currás et al. (2009). Table V presents the findings of this analysis. The findings demonstrated that trust and attitude towards the company were highly affected by information specificity, social topic awareness, message authenticity and attitude towards the information contained in the CSR message. Among these variables, attitude towards the information was the one that affected trust ($\lambda_{TE}=.721$) and attitude towards the company ($\lambda_{TE}=.791$) largely. Message authenticity was the second variable with the largest impact on consumer trust and attitude towards the company. Message authenticity also had a larger effect on attitude towards the company ($\lambda_{TE}=.643$) than trust ($\lambda_{TE}=.585$). As far as the content of CSR messages is concerned, the findings revealed that social topic awareness had a larger impact on message authenticity ($\lambda_{TE}=.739$), attitude towards the information ($\lambda_{TE}=.600$), trust ($\lambda_{TE}=.433$) and attitude towards the company ($\lambda_{TE}=.475$) than information specificity, although the effect of this latter variable was also significant. The impact of information specificity on the other variables of the model was as follows: message authenticity ($\lambda_{TE}=.186$), attitude towards the information ($\lambda_{TE}=.151$), trust ($\lambda_{TE}=.109$) and attitude towards the company ($\lambda_{TE}=.120$).

Insert Table V here

5. Discussion

The findings of the paper demonstrate that message authenticity is a key variable that corporate practitioners must carefully take into consideration when it comes to understand the attitudinal responses of consumers to the CSR communication that emanates from companies. First, the findings of the study show that working to convey a sense of authenticity through CSR communication greatly improves consumer attitude towards the information contained in the CSR message. This finding is explained under the light of attribution theory (Heider, 1958). More precisely, an authentic message is associated with consumer perceptions of altruistic motives for the company to collaborate with the social cause because consumers understand that the message is showing an important part of the company's identity (Schallehn et al., 2014). In so being, attitudes towards the information contained in the message increase.

Second, the findings of the study also confirm the expected relationships among attitude towards the information, trust in the company and attitude towards the company, in the sense that the first of these three variables positively relates to trust and attitude towards the company, while trust also relates to attitude towards the company significantly and positively. In this regard, the heuristic-systematic model allows anticipating that message authenticity leads consumers to process the information contained in the CSR message through an heuristic route (Bigné et al., 2010). This processing route allows the content of the message to be easily transferred into better consumer responses not only to the message but to the company as well, including trust and attitude towards the company (Du et al., 2010). These findings align with the extent previous literature that exists in the CSR communication field (García de los Salmones and Pérez 2018; MacKenzie and Lutz 1989; Tian et al. 2011; Wagner et al. 2009; Wang 2011), thus providing robustness to the conceptual model.

Also, and as the most outstanding contribution of this paper to previous literature, the findings help identifying interesting ways to get the consumer to perceive CSR messages as authentic. As predicted by the authors based on the premises of the heuristic-systematic model, the research shows that both information specificity and social topic awareness are qualities of the CSR message that significantly improve consumer perceptions of message authenticity. First, information specificity meets consumers' requests for information because they usually demand objective cues of a factual or spatio-temporal link with the real world to form assessments of message authenticity (Beverland et al. 2008; Chiu et al. 2012). Second, the lack of social topic awareness forces consumers to devote greater efforts to understand the CSR message, which would be perceived as inauthentic because it is not closely related to the previous knowledge stored in consumers' minds (Meyers-Levy and Malaviya, 1999). When comparing the total effect of both variables on message authenticity, consumer attitude towards the information, trust in the company and attitude towards the company, the findings show the special value of social topic awareness because its impact on all the variables within the conceptual model is notably larger than the effect of information specificity.

6. Conclusions, implications, limitations and future lines of research

The main goal of the authors in this paper has been to discuss and present an integrative conceptual model that allows researchers and practitioners to understand how companies can enhance consumers' perceptions of CSR message authenticity by designing message contents that provide information specificity and information that increases social topic awareness among consumers. The conceptual model also corroborated the mediating role of message authenticity between the CSR message content and consumer attitudinal responses to the message and the company.

Relevant implications on how practitioners should design CSR messages to be successful when communicating CSR activities derive from these research findings. First, companies could benefit significantly from providing very concrete and quantitative information about the specific impact of their participation on the social topic, instead of providing general abstract information about the CSR activity or data concerning corporate inputs exclusively. In this sense, consumers want and demand concrete information about the results obtained by the company during its collaboration with the social cause and, therefore, providing these data will improve consumers' perceptions of message attractiveness and authenticity. Concrete information may include self-evident propositions, demonstrations, proofs, and verbal expressions of certain and probable knowing, including rational arguments, statistics, numbers, names and facts (Kaufman, 2003). Second, companies should also provide information that generates greater consumer knowledge about the social topic, thus improving social awareness. Greater awareness can make it easier for consumers to process the information because they would not need to devote so much effort to understand the CSR activity, which is one of the main reasons that usually leads them to desist from processing the message. Therefore, lack of social topic awareness or knowledge is one of the key barriers that can prevent CSR communication from improving consumer attitudes and behaviors towards the company. Practitioners can improve social topic awareness by providing a clear definition of the social problem that is confronted by the company and by clearly stating the relevance of the social cause to the well-being of society (Pomering and Johnson, 2009).

Finally, this study is not without limitations and future research should consider them to improve knowledge on CSR communication. First, a relatively small convenience sample was used, which represents a limitation from the point of view of the generalization of the findings. The fact that the sample exclusively included participants in Spain also represents a

limitation in terms of how the findings of the study should be interpreted and generalized to larger populations. Thus, future studies could benefit from using larger samples collected in different country settings. In addition, the use of fictitious companies and fictitious CSR messages can also limit the generalisation of our findings. Future studies willing to explore consumer responses to the CSR communication of real companies would need to consider moderating variables, such as prior corporate reputation, competence or CSR positioning (Chen et al., 2018; Du et al., 2007). Similarly, it should also be acknowledged that the conceptual model tested in this paper worked well in the context of responsible and ethical businesses but it could not work equally well when evaluating consumer attitudes towards regular companies (i.e., companies without a social purpose). In this regard, responsible and ethical businesses have CSR at the core of their ethos, which might bias consumer responses to their CSR communication strategies. Therefore, it would be advisable that future research replicates the proposed conceptual model in other empirical contexts to compare different types of companies (Avidar, 2017) and assess the stability of the findings to eventually hypothesise moderating effects. Finally, and with respect to the operationalization of authenticity in the conceptual model, the authors believe that future research should introduce sophisticated measures of this variable by attending to its different dimensions. For example, previous researchers have referred to continuity, integrity, symbolism, individuality or consistency as relevant factors that define authenticity (Morhart et al., 2014; Schallehn et al., 2014).

7. References

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312–318.

Table I. Measurement scales

Factors	Items
Information specificity	<i>The information presented in this website is...</i> <u>SPEC1</u>) Abstract / Concrete; <u>SPEC2</u>) Ambiguous / Clear; <u>SPEC3</u>) Not descriptive / Descriptive; <u>SPEC4</u>) Not vivid / Vivid; <u>SPEC5</u>) Not easy to imagine / Easy to imagine
Social topic awareness	<i>In this website, the company provides information about the social topic that is...</i> <u>AWAR1</u>) (X) Relevant; <u>AWAR2</u>) (X) Meaningful; <u>AWAR3</u>) (X) Useful; <u>AWAR4</u>) (X) Valuable
Message authenticity	<i>The information presented in this website...</i> <u>AUTH1</u>) Seems able to occur in the real world; <u>AUTH2</u>) Is authentic; <u>AUTH3</u>) Provides abundance of facts so that I believe it is authentic
Attitude towards the information	<i>My general impression of the information presented in the website is...</i> <u>ATIN1</u>) Unfavorable / Favorable; <u>ATIN2</u>) Negative / Positive; <u>ATIN3</u>) Bad / Good; <u>ATIN4</u>) Unpleasant / Pleasant
Trust	<i>I feel the company...</i> <u>TRUS1</u>) Can be trusted at all times; <u>TRUS2</u>) Can be counted on to do what is right; <u>TRUS3</u>) (X) Has high integrity
Attitude towards the company	<i>My general impression of the company is...</i> <u>ATCO1</u>) Unfavorable / Favorable; <u>ATCO2</u>) Negative / Positive; <u>ATCO3</u>) Bad / Good; <u>ATCO4</u>) Unpleasant / Pleasant

Table II. First-order confirmatory factor analysis

Factors	Items	λ	T-stat	R²	α	CR	AVE
Information specificity	SPEC1	.744	12.628*	.553	.871	.871	.575
	SPEC2	.785	14.026*	.616			
	SPEC3	.781	16.335*	.610			
	SPEC4	.752	15.314*	.566			
	SPEC5	.727	13.160*	.529			
Social topic awareness	AWAR1	.820	14.574*	.672	.881	.881	.649
	AWAR2	.776	12.852*	.603			
	AWAR3	.816	15.043*	.667			
	AWAR4	.808	15.368*	.652			
Message authenticity	AUTH1	.796	13.686*	.634	.872	.872	.694
	AUTH2	.860	15.953*	.740			
	AUTH3	.842	18.148*	.709			
Attitude towards the information	ATIN1	.829	13.664*	.688	.928	.928	.764
	ATIN2	.885	16.447*	.783			
	ATIN3	.910	18.866*	.827			
	ATIN4	.870	15.968*	.757			
Trust	TRUS1	.865	18.154*	.748	.895	.895	.739
	TRUS2	.866	16.184*	.750			
	TRUS3	.848	16.099*	.718			
Attitude towards the company	ATCO1	.879	16.099*	.773	.951	.951	.828
	ATCO2	.910	17.534*	.827			
	ATCO3	.945	17.802*	.892			
	ATCO4	.904	17.928*	.817			

T-statistic: *p-value<.050

Goodness of fit: S-B χ^2 (212)=338.044(p<.010); NFI=.916; NNFI=.960; CFI=.967; IFI=.967; RMSEA=.044

Table III. Discriminant validity (Fornell and Larcker, 1981)

	F1	F2	F3	F4	F5	F6
F1	.575					
F2	.329	.649				
F3	.318	.590	.694			
F4	.323	.648	.503	.764		
F5	.228	.604	.523	.480	.739	
F7	.239	.591	.436	.604	.496	.828

(F1) Information specificity; (F2) Social topic awareness; (F3) Message authenticity; (F4) Attitude towards the information; (F5) Trust; (F6) Attitude towards the company

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

Table IV. Causal relationships

Hypotheses	Causal relationship	λ	T-stat	Contrast
H1	Information specificity → Message authenticity	.186	2.589*	Supported
H2	Social topic awareness → Message authenticity	.739	9.924*	Supported
H3	Message authenticity → Attitude towards info	.812	11.580*	Supported
H4	Attitude towards info → Trust	.721	10.145*	Supported
H5	Attitude towards info → Attitude towards company	.593	5.963*	Supported
H6	Trust → Attitude towards company	.275	4.144*	Supported

T-statistic: *p-value<.050

Goodness of fit: S-B χ^2 (214)=393.276(p<.010); NFI=.902; NNFI=.944; CFI=.953; IFI=.953; RMSEA=.053

Table V. Total (direct, indirect) effects among constructs

Independent construct	Total effects (on dependent constructs)			
	Message authenticity	Attitude towards info	Trust	Attitude towards company
Information specificity	.186 [.186]+(.000)	.151 [.000]+(.151)	.109 [.000]+(.109)	.120 [.000]+(.090+.030)
Social topic awareness	.739 [.739]+(.000)	.600 [.000]+(.600)	.433 [.000]+(.433)	.475 [.000]+(.356+.119)
Message authenticity	-	.812 [.812]+(.000)	.585 [.000]+(.585)	.643 [.000]+(.482+.161)
Attitude towards info	-	-	.721 [.721]+(.000)	.791 [.593]+(.198)
Trust	-	-	-	.275 [.275]+(.000)

The figure in the first row of each cell represents the total effect of the independent construct on the dependent construct. The first figure in the second row of each cell (between square brackets) represents the direct effect of the independent construct on the dependent construct. The rest of the figures in the second row of each cell (between brackets) represent the indirect effects of the independent construct on the dependent construct.

The values of the indirect effects are the result of multiplying the λ of all the direct relationships that exist between the independent construct and the dependent construct.

Figure 1. Conceptual model

