



**UNIVERSITY
OF TURKU**

Turku School of
Economics

Trust in Corporate Social Responsibility Skepticism

Attributed CSR Motives' effect on Consumer Trust and Skepticism

Bachelor's thesis
In International Business

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10.12.2024

Turku

The originality of this thesis has been checked in accordance with the University of Turku quality assurance system using the Turnitin Originality Check service.

Bachelor's thesis

Subject: International Business

Author: Elli Köykkä

Title: Trust in Corporate Social Responsibility Skepticism

Supervisor(s): D. Sc. Jonathan Van Mumford

Number of pages: 35

Date: 10.12.2024

Abstract

Today's business landscape is hallmarked by consumers' demand for responsible business and growing responsibility reporting from companies. Yet, attempts to move toward sustainability are accompanied by irresponsibility scandals and environmental misdeeds on the part of corporations, resulting in the rise of skepticism and distrust for corporations. Corporate Social Responsibility (CSR) is a widely utilized practice used by companies to display responsibility to an ever-growing degree in the international business market. Despite the potential benefits of CSR to companies and responsible business at large, the observed phenomenon of CSR skepticism undermines its effectiveness.

By highlighting the issues within CSR, this thesis explores the role of CSR motives and trust in skepticism through the framework of three-dimensional trust: ability, integrity, and benevolence. This thesis explores why CSR actions can lead to consumer skepticism, how different CSR motives affect trust and skepticism, and how CSR initiatives can build trust through the three dimensions.

CSR Consumer skepticism is consumers' disbelief of a company's CSR marketing, -communications, and -operations. Skepticism can negatively impact a corporation and responsible business in multiple ways, particularly by undermining consumer trust, damaging the company's reputation, and reducing the effectiveness of CSR strategies. Skepticism directed at corporate social responsibility differs from skepticism in other research areas, as it specifically focuses on the attributions of a company's actions or CSR motives—namely, the perceived reasons behind a company's engagement in social responsibility. This thesis examines four types of CSR motives: egoistic, values-driven, strategic, and stakeholder-oriented in order to understand the relationship between trust and skepticism.

The findings reveal that trust plays a pivotal role in consumer evaluations of CSR. While strategic and value-driven motives can positively influence trust, egotistic and stakeholder-driven motives contribute to skepticism and erode trust. Specifically, egotistic motives are perceived as insincere and exploitative, undermining all three dimensions of trust, while stakeholder motives fail to build integrity or benevolence trust due to their external orientation.

Values-driven attributions are perceived by consumers as positive and found to have the potential to create trust, particularly in the dimensions of benevolence and integrity. It is also suggested that consumers are highly tolerant of companies' economic duties, and thus, strategically attributed CSR has the potential to create trust, especially in the ability dimension of trust.

Conversely, CSR actions that align with a company's expertise, demonstrate consistency with stated values and reflect a genuine concern for societal welfare can build ability, integrity, and benevolence trust, respectively. These dimensions of trust could ultimately reduce skepticism and foster stronger consumer-company relationships.

By examining CSR skepticism through the multidimensional lens of trust, this thesis ultimately aims to provide insight to the discussion of CSR from a stakeholder-driven perspective. The goal is to further develop the understanding of CSR actions as well as CSR motivations in the eyes of consumers. Ultimately contributing to the implementation of more trustworthy CSR overall, benefiting companies, consumers, and sustainable business at large.

Key words: CSR, CSR Skepticism, Three-Dimensional Trust, Responsible Business, Consumer Trust

Kandidutkielma

Oppiaine: Kansainvälinen liiketoiminta

Tekijä: Elli Köykkä

Otsikko: Luottamuksen rooli yritysvastuusektisyydessä

Ohjaaja: D. Sc Jonathan Van Mumford

Sivumäärä: 35

Päivämäärä: 10.12.2024

Tiivistelmä

Kuluttajat odottavat yrityksiltä yhä enemmän vastuullisuutta ja läpinäkyvyyttä. Liiketoiminnan suunnan muutos näkyy muun muassa yritysten listäänntyneessä vastuullisuusraportoinnissa. Tästä huolimatta kansainvälisiä yrityksiä varjostavat vastuuttomuuteen liittyvät skandaalit ja ympäristörikkomukset, jotka horjuttavat yritysten mainetta ja lisäävät kuluttajien epäluottamusta ja skeptisyyttä vastuullisuusraportointia ja yritysvastuutoimintaa kohtaan. Yritysvastuu (Corporate Social Responsibility, CSR) on laajasti käytetty strateginen työkalu, jonka avulla yritykset pyrkivät osoittamaan vastuullisuuttaan kansainvälisessä liiketoimintaympäristössä. Vaikka yritysvastuulla voi olla merkittäviä hyötyjä niin yrityksille, kuin vastuulliselle liiketoiminnalle, siihen kohdistuva skeptisyys vaikuttaa negatiivisesti yritysvastuun vaikutuksiin.

Tämä tutkielma tarkastelee CSR-motiivien ja luottamuksen roolia skeptisyyden lieventämisessä hyödyntäen kolmiulotteista luottamuskehikkoa; arvioiden miten kyvykkyys, rehellisyys ja hyväntahtoisuus vaikuttavat kuluttajien ja yritysten väliseen luottamukseen. Tutkielma vastaa kysymyksiin, miksi CSR-toimenpiteet voivat herättää kuluttajissa skeptisyyttä, miten eri CSR-motiivit vaikuttavat luottamukseen ja skeptisyyteen, ja miten CSR-aloitteilla voidaan rakentaa luottamusta näiden kolmen ulottuvuuden kautta.

Kuluttajaskeptisyys on kuluttajien epäuskoa, joka kohdistuu niin yrityksen markkinointiin, viestintään, kuin myös yrityksen toimintaan yleisesti. Skeptisyys voi vaikuttaa negatiivisesti yritykseen ja vastuulliseen liiketoimintaan useilla tavoilla, esimerkiksi heikentämällä kuluttajien luottamusta, yrityksen mainetta ja CSR-strategioiden tehokkuutta. Yritysvastuuseen kohdistuva skeptisyys eroaa muiden tutkimusalueiden skeptisyydestä, sillä se kohdistuu erityisesti yrityksen toiminnan attribuutioihin tai CSR-motiiveihin, eli oletukseen siitä, miksi yritys harjoittaa yritysvastuuta. Tutkielma käsittelee neljää eri CSR-motiivia; egoistinen, arvopohjainen, strateginen ja sidosryhmälähtöinen.

Tulokset osoittavat, että luottamus on keskeinen tekijä kuluttajien arvioidessa CSR-toimenpiteitä. Strategiset ja arvolahtoiset motiivit voivat lisätä luottamusta, kun taas egoistiset ja sidosryhmälähtöiset motiivit lisäävät skeptisyyttä ja vahingoittavat luottamusta. Itsekkäät eli egoistiset motiivit koetaan usein epäaitoina ja hyväksikäyttävänä, mikä vaikuttaa negatiivisesti kaikkiin luottamuksen ulottuvuuksiin. Sidoryhmälähtöiset motiivit puolestaan eivät onnistu rakentamaan rehellisyys- tai hyväntahtoisuusluottamusta, sillä ne koetaan ulkoisesti ohjatuiksi.

Sen sijaan CSR-toimet, jotka hyödyntävät yrityksen osaamista, noudattavat johdonmukaisesti yrityksen arvoja ja osoittavat aitoa hyväntahtoisuutta yhteiskuntaa kohtaan, voivat rakentaa kyvykkyys-, rehellisyys- ja hyväntahtoisuusluottamusta. Nämä luottamuksen ulottuvuudet voivat vähentää skeptisyyttä ja vahvistaa kuluttajien ja yrityksen välisiä suhteita. Arvopohjaiset motiivit koetaan kuluttajien keskuudessa myönteisinä, ja niiden havaitaan olevan potentiaalisia luottamuksen rakentajia, erityisesti hyväntahtoisuuden ja rehellisyyden ulottuvuuksilla. Tutkielmassa ilmenee, että kuluttajat suhtautuvat erittäin hyväksyvästi yritysten taloudellisiin velvoitteisiin, minkä vuoksi strategisesti kohdistetulla yhteiskuntavastuulla on mahdollisuus vahvistaa luottamusta erityisesti kyvykkyuden ulottuvuudella.

Tarkastelemalla CSR-skeptisyyttä luottamuksen moniulotteisen kehikon kautta, tämä tutkielma pyrkii tarjoamaan arvokkaita näkemyksiä CSR-keskusteluun sidoryhmäkeskeisestä näkökulmasta. Tavoitteena on syventää ymmärrystä paitsi CSR-toimenpiteistä, myös niiden taustalla olevista motiiveista kuluttajien näkökulmasta. Tutkielman havainnot voivat tukea luotettavamman yritysvastuun kehittämistä, ollen loppukädessä parempi yritykselle, kuluttajille ja vastuulliselle liiketoiminnalle.

Avainsanat: Yritysvastuu, skeptisyys, kolmiulotteinen luottamus, CSR, CSR-motiivi, CSR-toimenpide

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1 Introduction

Corporations face scrutiny for their irresponsible social, environmental, and ethical actions (Lange & Washburn 2012). Consumers, particularly in developed countries, are placing increasing importance on the social responsibility of firms when making purchase decisions. It is no coincidence that companies voluntarily report their responsibility in growing numbers (Mahoney et al. 2013, 351), and consider the pressure from various stakeholders in their environmental strategy (Rodrigue et al. 2013, 314). Amid environmental and societal interest in consumption among consumers, and subsequent CSR reporting on the part of companies, a consumer phenomenon of doubt, distrust, and skepticism has emerged. Consumers, instead of taking the word of companies, doubt CSR claims and face them with CSR skepticism. (Webb & Mohr 1998; Forehand & Grier 2003; Skarmeas & Leonidou 2013; Rim & Kim 2016)

In the far-reaching history of Corporate social responsibility (CSR) research, the topic has primarily been treated as a strategic issue. Most literature on CSR discusses it from a managerial perspective, focusing on the firm incentives (Velte 2022). Perspectives of performance-driven CSR, motivation-driven CSR, and the various ways to successfully appeal to external stakeholders have been explored widely (Basu & Palazzo 2008). The role of Multinational Corporations (MNCs) in CSR has especially been represented, due to their international reach and border-crossing implications for the environment and stakeholders (Baumann-Pauly et al. 2013). Despite CSR being written about a plethora of times, from a multitude of perspectives, the topic is to this day plagued by the lack of a comprehensive, widely accepted conceptualization (Carroll 2021).

Beyond the definition issue, companies themselves appear to engage in CSR to highly fluctuating degrees. While some companies are known to embrace CSR sincerely, others use it as a hollow rhetorical device utilized in the way of PR (Öberseder et al. 2013). In research CSR is observed in scrutinized fields such as tobacco, manufacturing or “big-oil” (Kotchen & Moon 2012, 2, 12-13), raising questions on why CSR is largely utilized in controversial fields known for irresponsibility. Research points to that companies engaging in Corporate Social Irresponsibility (CSI), such as unethical business, labor abuses, or environmental misdeeds, are more likely to engage in CSR, attempting to offset their bad with CSR’s good (Kotchen & Moon 2012). Companies have also successfully known to use CSR to recover from corporate scandals and negative press (Yoon et al. 2006). These observations result in the connection of greenwashing and CSR, also referred to as CSR-washing, existing in the field of CSR and affecting the perception of the topic of CSR and responsibility at large (Gatti et al. 2019).

Due to the irregular field of CSR, it is no surprise consumers too feel conflicted about the actions of companies when it comes to responsibility. In CSR research, the prevalence of the public's skepticism towards CSR has been observed as consumers deem corporations' CSR communication, activities, and motives as insincere, and have begun to doubt CSR instead of taking corporations' word for it (Forehand & Grier 2003; Skarmeas & Leonidou 2013). In many ways, the inconsistent and harmful practices of some bad actors have broken the trust of consumers towards CSR.

The doubts of consumers should be of concern to corporations as Consumer Trust is a valuable currency for corporations. It lays the foundations for successful communications, business relationships, and the company's public perception and reputation (Morgan & Hunt 1994; Mayer et al. 1995; Park et al. 2014). Despite the potential connection between Customer Trust and CSR, the topic is somewhat new within CSR research. The studies on CSR and trust mainly examine trust as a unidimensional construct (Pivato et al. 2008; Castaldo et al. 2009) despite trust generally being accepted as a multidimensional complex construct (Mayer et al. 1995; McKnight et al. 2002). This leaves a need to explore CSR skepticism through a multifaceted view of consumer trust.

1.1 Aim of the Thesis

This thesis aims to apply the framework of multidimensional trust to understand how and why Corporate Social Responsibility Skepticism may be created among consumers and how company action or inaction affects the formation of trust in this context. This leads us to the research question of *why, from the perspective of trust, can Corporate Social Responsibility action lead to skepticism among consumers?* Due to the wide acceptance of CSR in today's business landscape by companies and consumers alike, we must understand the multifaceted reactions and cognitions of vital stakeholders. This is beneficial in ultimately determining an intricate understanding and framework for CSR and responsible business at large. The role of trust is valuable, as it offers explanations and insights into company-stakeholder relationships in the context of CSR.

To better understand why, from the perspective of trust, CSR actions can lead to skepticism in consumers, there are sub-questions I pose. Firstly, I propose to understand *how and why consumers experience CSR skepticism*. To apply trust in this context it is necessary to first understand the background and ways in which consumers experience skepticism. This will expand the foundational understanding of the reasons, as well as the effects skepticism can have on consumers, companies, and ultimately their relationships.

Secondly, I seek to explain *how CSR motives affect consumer trust and skepticism*. CSR motives are highly interlinked in current research on CSR skepticism and consumer attitudes, giving an insight

into how consumers interpret company CSR through projected attributions for companies' actions. The second sub-question seeks to consider the various CSR motives' effects on skepticism, as well as apply how these attributions may affect trust dimensions. By extending the sub-question to trust I seek to gain a deeper understanding of the link between CSR skepticism and trust, if there is one, as well as explain how CSR attributions affect consumer trust dimensions on a broader level.

Lastly, I pose the sub-question of *how CSR actions and initiatives can build trust in consumers through the three dimensions of trust*. The last sub-question applies the findings of our other sub-questions and proposes an applicable understanding of how CSR actions build trust in consumers, making their CSR more believable, agreeable, and ultimately more impactful from the consumer perspective. By viewing CSR actions from the perspective of trust building, there may be findings and insight into how companies can develop their CSR to showcase their professional ability, benevolence, and integrity in the eyes of the consumers. This will additionally offer guidelines into what consumers look for and expect, from the perspective of trust, from companies in their CSR.

1.2 Structure

The thesis will begin by defining the theoretical framework of the crucial concepts and theories relating to the research question. First is presented the concept of Corporate Social Responsibility and its origins, followed by CSR skepticism in consumers, and lastly, the theory chapter concludes with multidimensional consumer trust, forming the framework for the analysis of trust in the context of CSR.

An application of the theoretical constructs and frameworks will be presented in the third chapter, creating an applied framework of trust in CSR skepticism. To start, the role of attributed CSR motives and their effect on consumer perceptions and attitudes in trust or skepticism formations will be explored. To further develop the understanding of trust in CSR skepticism the role of trust creation in CSR will be examined in the form of ability, integrity, and benevolence in creating CSR trust. Lastly, the synthesis and an integrated model is presented. The conclusions will be discussed last, summarizing the remarks made in this thesis.

By examining CSR skepticism through the multidimensional lens of trust, this thesis ultimately aspires to give insight into the discussion of CSR from a stakeholder-driven perspective, further developing the understanding of not only CSR actions but CSR motivations in the eyes of consumers. This may, in addition, help implement more trustworthy CSR overall, benefiting both companies and consumers.

2 Theoretical Framework

To thoroughly explore CSR skepticism and the role of consumer trust, we must first establish a comprehensive theoretical foundation. This second chapter introduces core concepts essential for understanding and analyzing the relationship between CSR, consumer skepticism, and three-dimensional trust. This theoretical framework aims to contextualize and support the analysis of how three-dimensional trust affects perceptions of CSR and influences consumer Skepticism. Thus, providing a foundation for the discussion sections of this thesis.

2.1 Corporate Social Responsibility

Corporate Social responsibility is a fundamental concept in international business to this day. Its highly impactful role is probably most significantly highlighted by the conflicted and contrary field of its research, fitting both criticism and praise. The concept is enriched by various approaches including management, marketing, environmentalism, and sociology. However, despite being greatly explored and expanded upon there is still room for more research, and many perspectives are still left unexplored, among them the role of the business-consumer trust relationship.

2.1.1 Background and Implications

Corporate Social responsibility (CSR) has been around in the landscape of business for a long time. As we know the concept today, its beginnings have been credited to Bowen's (1953) book *Social Responsibilities of the Businessman*. He discusses social responsibilities as businessmen's obligations to act in the best interest of society's objectives and values. Early on it was expressed by, Davis (1960), that the social responsibility of businesses should be proportional to their power. The greater their power is, the greater their responsibility should be. The sentiment came to be known as the "Iron law of responsibility". Davis discussed his predictions that, due to the importance corporations and businessmen have, they would likely be left to their own devices to determine what social responsibilities they would take on and how far (Davis 1960, 74). This has in many ways been actualized, as the role of ensuring responsible business practices is increasingly regulated by the construct of social responsibility (CSR) and how and why companies choose to implement it (Baden 2016).

While social good has been at the core of CSR, the opposition has been well documented. Friedman, (1970) in his famous article titled: *The Social Responsibility of Business is to Increase Its Profits*, he argues that corporations' sole focus should be to make as much profit to their shareholders as possible. Friedman's remarks, in many ways, have carried on to this day, with the interest in the relationship

between corporate social performance and Corporate Financial Performance (CFP) (Waddock & Graves 1997).

It has indeed been found that long-term CSR positively affects company performance and profits (X. Luo & Bhattacharya 2006). Engaging in CSR generates positive stakeholder attitudes and support behavior. Research has found customers to be more likely to purchase products, seek employment within the company, and invest in its shares. (Sen et al. 2006) This is all to say that there are many benefits of CSR for companies beyond any moral or ethical reasoning.

This idea has become known as strategic CSR, where doing the socially ‘right thing’ has financial rewards and incentives for corporations. The strategic argument for CSR has been greatly normalized and accepted, as even consumers are observed to be highly tolerant of businesses’ strategic and financial incentives in CSR (Skarmas & Leonidou 2013). However, as both companies and consumers are aware, corporations can strategically benefit from CSR, leaving room to question the altruism and goodwill motives of corporations when they are promoting altruistic images.

2.1.2 The CSR Pyramid

To discuss corporate CSR actions, we must attempt to understand what consumers and society expect of companies. As discussed, there is not a set universal theory for CSR. However, the CSR research field is highly influenced by Carroll’s CSR pyramid. Carroll (1991) presents the four-part definitional framework of CSR as the foundation of the expectations of businesses’ responsibilities to society. The four responsibilities consist of economic, legal, ethical, and philanthropic societal expectations for organizations. The model is constructed in a pyramid with the foundational economic responsibilities as the base of the pyramid, followed by legal, ethical, and philanthropic responsibilities, as depicted in Figure 1.

The pyramid is not the perfect theory, nor agreed upon by everyone, as it has faced criticism for prioritizing profit and economics above all else (Baden 2016). The economics prioritization has been theorized to have affected the formation of CSR research as well as hindering stakeholder prioritizing in regulation (Tamvada 2020, 2). Likely for those reasons, the pyramid has been later revised and clarified to mean that the hierarchical nature of the pyramid is less important to the value of each level, as the shape is more symbolic of the level of what is required versus desired by society (Carroll 2016). This is how it will be interpreted in this thesis as well.

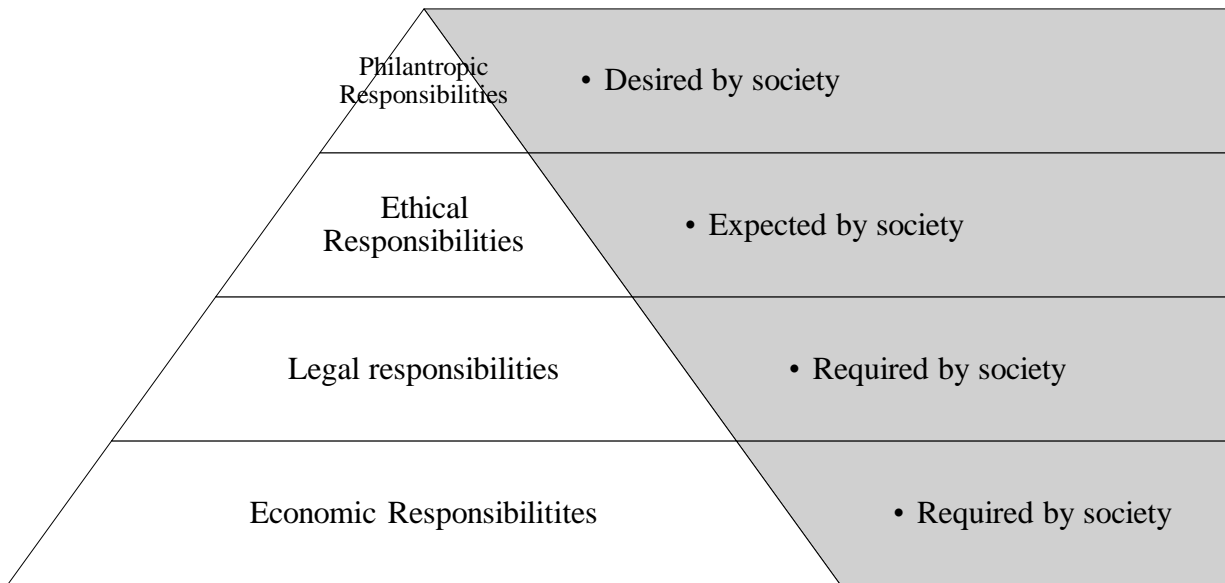


Figure 1: CSR Pyramid (Applied Carroll 1991)

Economic responsibilities are depicted at the bottom (Figure 1) due to them being arguably at the core of businesses' responsibilities. Companies are expected and required to sustain themselves and be profitable in order to have enough resources and continue operating (Carroll 1999). Businesses employ revenue, cost-effectiveness, investment, marketing, and strategy operations to compete in the global marketplace (Carroll 2016). While Carroll places economic responsibility at the foundation, some modern critics argue that this traditional view may be overly narrow, representing an economic emphasis on business first and foremost (Windsor 2006). Only tending to economic responsibility with no legal, ethical, or philanthropic regard would result in profitable, illegal, and unethical business (Schwartz & Carroll 2003, 513). Contemporary scholars have argued that economic sustainability cannot be achieved without simultaneously addressing social and environmental responsibilities (Meynhardt & Gomez 2019), thus contributing to the argument highlighting the importance of all areas in the pyramid being considered equally.

Legal responsibilities are depicted as second in the pyramid (Figure 1). Businesses are sanctioned at the federal, state, and local levels with legal obligations that they need to fulfill as a condition to operate (Carroll 1999). This means corporations are expected to conduct their operations in a law-abiding manner, making sure their goods and services meet the minimal legal requirements proposed upon them in each of their operating locations. Corporations are also expected to answer for any wrongdoing with adequate consequences. (Carroll 2016) The legal aspect has been argued to extend somewhat to all levels of the pyramid. Legality is different from other aspects of the pyramid, as it is highly sanctioned and most often considered in all aspects of business, thus not perceived to hold the same role as a 'level'. (Meynhardt & Gomez 2019)

Ethical responsibilities are depicted as the second highest tier of the pyramid (Figure 1), not viewed as required by society but rather seen as expected by it. Carroll (2016) discusses normative expectations of societies, describing laws to be essential but not sufficient by themselves. Ethical expectations come from the various norms, standards, values, principles, and expectations of various stakeholder groups. The ethical expectation discussion is difficult, particularly due to the nature of subjectiveness and the cultural effects on ethical norms and values (Jose & Venkitachalam 2019). Contemporary studies argue that ethical expectations are no longer just expected but are increasingly necessary for competitive advantage, with consumers demanding transparency and ethical accountability. The value and importance of ethical responsibility are highlighted especially by the ethics perspective of the business (Windsor 2006). Even proposed to exceed other conditions, as put forth by Kang & Wood (1995, 9) in an alternative CSR model that only once “CSR conditions are met, the firm is then free to make a profit”. It is thus timely to consider ethical responsibilities not only as expected by most stakeholder groups but also in some ways mandated to avoid negative effects stakeholder dissatisfaction has on business.

The philanthropic expectations of companies are depicted at the top of the pyramid (Figure 1), because they are the least mandated, instead being desired by society (Carroll 1999). Philanthropic expectations are not ordered, required by law, or expected of business for an ethical reason, and thus acted upon by corporations’ discretion (Carroll 2016). Much like the other dimensions, corporate philanthropy has evolved as a concept. Classical depictions of philanthropy, such as giving away money or fundraising for a cause, have been criticized as less impactful (Gautier & Pache 2015, 346). Some have argued that philanthropy may be used as a performative fix that fails to address a company's own contribution to a problem (Brammer & Millington 2005; J. Luo et al. 2018; Williams & Barrett 2000). For instance, giving away money to a charity, while generous and having other societal benefits, does not fix a company’s personal environmental impact or harmful contribution to labor practices (Visser 2011, 7–10), problems that arguably are more the responsibility of the company. As a result, the concept of philanthropy has been reinvented and created into various integrated models, such as corporate citizenship (Matten & Crane 2005; McIntosh et al. 1998) or shared value creation (Kramer & Porter 2011, 66). These models highlight company involvement and integration of both ethics and philanthropy into business practices, attempting to address corporate responsibility at the root, leaving less need for image repair subsequently.

Thus, as the pyramid gives a perspective into how CSR can be interpreted, it no longer encapsulates the current climate of CSR research fully. However, it does give great insight into the origins of the field of CSR. Put into a model such as a pyramid, it can be observed why, from a managerial perspective, some businesses might choose to stick to what is required of them, i.e., legal and

economic responsibility, disregarding the acceptance of any voluntary responsibility, such as philanthropy or ethical concern. As they are not mandated outside of stakeholder pressure, they can easily be seen as an optional or subsidiary image-boosting tool rather than an essential one.

2.2 CSR Skepticism

While CSR has a significant purpose and role in today's business world and is adopted by many corporations, not all stakeholders react as is hoped to companies' endeavors. As CSR has evolved, so has public scrutiny. CSR skepticism is the phenomenon of consumers' reaction or general attitude to company CSR incentives and messaging. This heightened skepticism, especially around motivations for CSR initiatives, can shape consumer trust, as consumers are increasingly aware of discrepancies between what a company claims versus what it practices. Understanding the role of consumer skepticism becomes important in evaluating how CSR initiatives impact trust. Consumers differentiate between CSR efforts that genuinely reflect company values and those that feel more self-serving. By examining the relationship between CSR motives and skepticism, we can differentiate the conditions under which CSR efforts can genuinely foster consumer trust and engagement. To create a framework for exploring CSR skepticism, this section will explore theory and research on consumer skepticism, as well as CSR attributions.

2.2.1 Skeptical Consumers

Not all Corporate Social Responsibility is taken at face value. Consumers react skeptically to corporate claims and incentives, doubting and questioning their truthfulness and true motives (Forehand & Grier 2003; Skarmeas & Leonidou 2013). In a marketplace where PR and CSR marketing are common, consumers are vigilant in evaluating whether companies' CSR efforts are genuinely motivated or merely to improve their image (Skarmeas & Leonidou 2013). Negative CSR sentiments are observed to have more influential effects than positive associations (Öberseder et al. 2013, 1840). CSR skepticism has negative effects on corporate image and reputation (Yoon et al. 2006) and results in lower levels of consumer-based retail equity (Skarmeas & Leonidou 2013) as well as bad word of mouth (WOM) (Skarmeas et al. 2014, 1798, 1800). All these negative effects not only harm corporations but create doubt and distrust in the field of CSR and responsible and ethical business as a whole.

To explain CSR skepticism, research can be pulled from various fields. Within marketing research, consumer skepticism appears as distrust and disbelief towards advertising and marketing claims (Mohr et al. 1998). Media studies see skepticism as distrust of the competency and function of news institutions and their contents (Carr et al. 2014). In past studies, both situational and dispositional

forms of CSR skepticism have been observed (Forehand & Grier 2003; Skarmeas & Leonidou 2013). While dispositional CSR skepticism is an ongoing generalized distrust, that extends to the disbelief of business, management, and systems over time (Obermiller & Spangenberg 1998), situational CSR skepticism is more commonly studied due to it being situation-tied and impressionable (Forehand & Grier 2003). Due to that, situational CSR skepticism will be the focus of this thesis as well.

The reason why consumers develop skepticism has been seen to be a response to protect themselves from persuasion attempts and the overflow of promotional information. Skeptical consumers appear to have more persuasion knowledge (Friestad & Wright 1994), are more resilient to persuasion attempts, and tend to generally disbelieve corporate claims (Forehand & Grier 2003). Healthy skeptics are also observed to seek out information and desire the truth. They tend to hold on trusting before confirming or denying that a claim is true. (Austin & Pinkleton 1999) The past experiences of a consumer matter, as previous negative experiences with deceiving marketing, can further push negative sentiments toward advertising (Ford et al. 1990). A prior negative disposition towards business, such as cynicism, might also transfer to skepticism (Rim & Kim 2016).

2.2.2 Attributed CSR Motives

Unlike skepticism for marketing or media, CSR skepticism largely relates to the public's attributions of a company's motives for persuasion (Rim & Kim 2016). When consumers interpret and engage with CSR communications, they not only care about what companies are doing but more so examine why they are doing it. Attribution theory posits that people create causal conclusions about the behavior of others (Folkes 1984; Weiner 1985). As such, consumers will attribute certain motives to the actions of companies, affecting how they react to the company (Ellen et al. 2000 2006; Vlachos et al. 2009).

Forehand & Grier (2003) observed that consumers attribute two types of motives for companies engaging in CSR: firm-serving motives and public-serving motives. Firm-serving motives are perceived as extrinsic, acting in the firm's self-interest and reward. Public-serving motives are seen as intrinsic, or extending to outside the firm. (Ellen et al. 2000, 395). Generally, it was observed that consumers see firm-serving motives as negative and opportunistic, while public-serving motives appear positive and altruistic. (Forehand & Grier 2003, 353-354) Due to companies existing for profit, they easily are attributed extrinsic motives. However, intrinsic motives are best displayed if the company is viewed as sacrificing its internal interests for one reason or another. (Ellen et al. 2000, 395,404) The bilateral divide gives perspective as to how companies are generally viewed, and how they may break that perception.

The literature on attributions has since been further expanded, as expanding on the bilateral divide, four different types of motivation attributions are recognized (Ellen et al. 2006). The four types of motives are 1) egoistic, 2) values, 3) strategic, and 4) stakeholder. As depicted in Table 1, consumers perceive values and strategic motives as positive, and egoistic or stakeholder motives as negative. (Ellen et al. 2006; Skarmeas & Leonidou 2013; Skarmeas et al. 2014)

Table 1: Company-attributed motives

	Firm-Serving Motives	Others-Serving Motives
Positive	Strategic	Values
Negative	Egoistic	Stakeholder

Strategic and egoistic motives were observed to be firm-serving, while other-centered motives include values-based and stakeholder-driven motives, as depicted in Table 1. Other serving motives have the distinction of centering other parties, such as consumers, employees, or NGOs (i.e., stakeholders), or values such as environmental preservation. Firm-serving motives are seen as advancing the firm's performance and tending to economic responsibilities while either supporting a cause (i.e., strategic) or exploiting a cause for company benefits (i.e., egoistic). (Ellen et al. 2006; Vlachos et al. 2009) CSR-attributed motives play an important part in creating skepticism, being either viewed as negative and increasing skepticism (stakeholder, egoistic) or positive, not warranting skepticism (values, strategic) (Ellen et al. 2006; Skarmeas & Leonidou 2013).

2.3 Consumer Trust

As the last section of the theoretical framework for this thesis, consumer trust serves as the final addition to building a hypothesis and analysis around the variables of CSR skepticism. Consumer Trust offers a psychological perspective that may be easily left unexplored when focusing on performance and profit maximization. It brings forth the very foundation of building a successful partnership that is appealing and beneficial to consumers and companies alike. By incorporating the role of three-dimensional trust, the aim is to better understand the foundation of a successful business-consumer relationship in the field of CSR.

2.3.1 Trust at the core of a business relationship

Trust is another field-wide research topic that extends its importance to communication, management, and research relationships (Moorman et al. 1993). Trust is, as Spekman (1988, 79) describes, the "cornerstone" of a partnership. This same sentiment is found relevant in consumer trust. As Reichheld

(2000, 107) expressed, “to gain the loyalty of customers, you must first gain their trust.”. Consumer trust is seen as both a commutative and evaluative term. It encompasses the ability of a consumer to trust a service provider to be dependable and deliver their promises (Sirdeshmukh et al. 2002, 17), as well as a willingness to rely on an exchange partner (Moorman et al. 1993, 315). Consumer trust is believed to present the consumer evaluation of a corporation’s trustworthiness, as well as the corporation’s trust intent (Sirdeshmukh et al. 2002). For the sake of the research question, the role of corporations’ intent is important.

Trust and commitment positively affect the future intentions of consumers to engage with a company (Garbarino & Johnson 1999). In addition, prior commitment and trust can mitigate the effects of negative interactions (Tax et al. 1998) and bad publicity (Xie & Peng 2009), as well as enhance and maintain customer satisfaction and loyalty (Sirdeshmukh et al. 2002). Consumer trust is an integral part of the interpersonal relationship between companies and consumers.

2.3.2 Three-Dimensional Trust

Mayer et al. (1995) identify a three-dimensional framework of Trust. Their approach highlights trust as a multidimensional construct, consisting of three dimensions: 1) Ability 2) Benevolence, and 3) Integrity, depicted in Figure 1. McKnight, Choudhury & Kacmar (2002) applied the framework in E-commerce, observing that instead of trusting or not trusting a business, consumers hold greater beliefs along the three attributes of ability, benevolence, and integrity. This promotes the idea that trust has many dimensions (Pivato et al. 2008; Castaldo et al. 2009) that must be considered to answer the research questions.

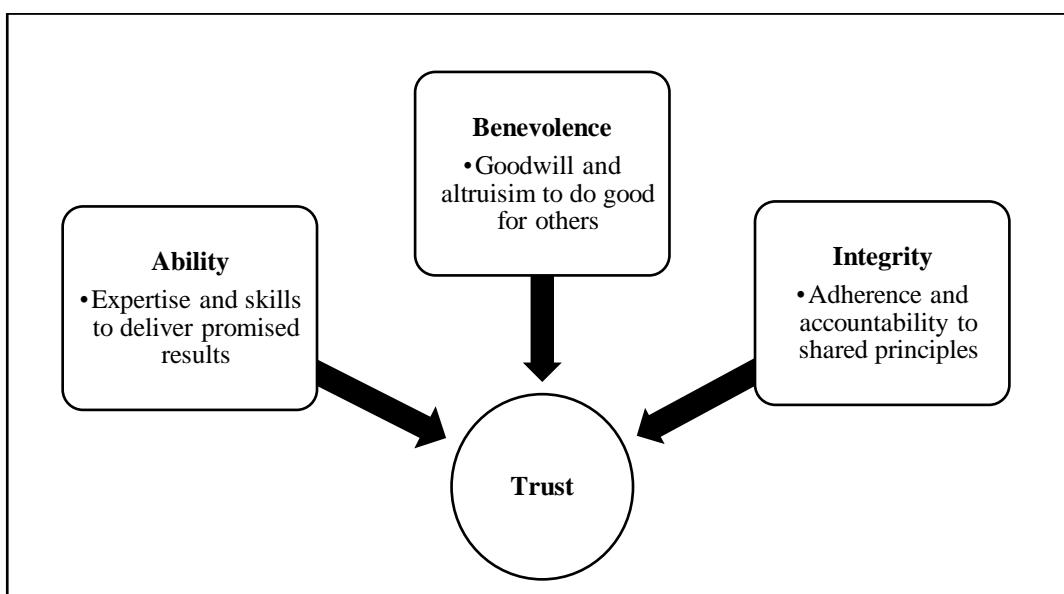


Figure 2: The dimensions of trust (Applied Mayer et al. 1995)

Ability trust also described as expertise trust (Park et al. 2014) or competence trust (McKnight et al. 2002), encompasses the skills and expertise that the business has to deliver results. In broader terms, it means that the trustor has the ability to do what the trustee needs (Mayer et al. 1995). It is developed when an organization has knowledge, expertise, skills, leadership, and other characteristics to support and build trust in the organization's ability (Xie & Peng 2009). In the case of business, there are many expectations, including economic, legal, ethical, and philanthropic, some of which are required, and others are expected or desired (Carroll 1991), as discussed earlier.

Integrity trust reflects whether the customer perceives that the company has a set of principles (Mayer et al. 1995), such as a set of values of their own. McFall (1987) discusses that both adherence to and accountability of shared principles are important. She expresses that the details affecting the integrity and trust of a party, such as a company, include 1) the consistency in past actions, 2) the alignment of words and actions, 3) the sense of justice that the party seems to have, in addition to 4) how others view or speak of the party. This highlights the importance of companies' long-term actions, as well as general reputation and word-of-mouth by other consumers.

Benevolence is seen as the intention of the business to genuinely do good beyond a profit-seeking motive. Mayer et al. (1995) distinguish that at the core of benevolence trust is the lack of reward or the requirement to act positively. Instead, the business is acting from a place of goodwill and altruism. It is noteworthy that benevolence perception is from the point of view of the consumer. Benevolent behavior is regarded in many ways as "extra", or roles existing outside of obligations, often at the cost of the service provider. The costs come with or without commensurate benefits. (Sirdeshmukh et al. 2002, 18)

3 Trust application in CSR Skepticism

As we understand, CSR skepticism is a complex issue with potential negative impacts on a corporation, including stakeholders' perceptions and company performance. As we understand the actions, and perceived actions of corporations, affect the formation of skepticism. The question to be posed is why some attributions create more skepticism, as well as how these attributions affect the relationship and trust of consumers. As we understand, trust is a multidimensional construct that, if built between corporation and consumer, offers the foundations for a successful relationship with numerous benefits. Through this multidimensionality of trust, we may analyze how CSR actions lead to skepticism among consumers and how trust is related. To begin, we explore the answer to how CSR motives affect consumer trust and perceptions.

3.1 Attributed CSR Motives' Effects on Consumer Trust and Skepticism

When consumers assess CSR initiatives, they evaluate why corporations engage in CSR to judge whether they trust and believe in the company's CSR. As discussed, attributed company motives include egotistic motives, value motives, stakeholder motives, and strategic motives (Ellen et al. 2006; Skarmeas & Leonidou 2013). To examine the effect of CSR-attributed motives on trust and skepticism, we examine these attributed motives separately.

3.1.1 Egotistic CSR

When consumers attribute CSR initiatives to egoistic motives, they perceive motives to create social responsibility initiatives and communications as primarily self-serving and aimed at enhancing the company's reputation, profits, or own strategic goals while exploiting the cause to do so (Ellen et al. 2006; Skarmeas & Leonidou 2013). There are many occurrences of corporations using CSR to better performance without following through on promises, evident in the corporate hypocrisy research (Wagner et al. 2009; Lee & Hur 2024) For instance, companies engaging in philanthropy are doing so to cloak the infliction of more harm subsequently. It was, for example, discovered that oil companies giving more in philanthropy are also spilling more oil, causing environmental harm. (J. Luo et al. 2018) It is no surprise that such philanthropy is seen as suspicious if it is found out that the net effect of the example company could be argued to be worse than not doing any philanthropy at all. This is the type of CSR that can be constituted as egotistic CSR, and the mere suspicion by consumers to similar actions by companies will cause the attribution of egotistic CSR motivation (Ellen et al. 2006).

Egotistical perceptions of corporate CSR strategy will likely create skepticism and erode trust. For instance, spending more money on advertising CSR than what is donated to a cause, creates negative perceptions by consumers (Yoon et al. 2006). Consumers perceive the intent and motive for such CSR as marketing and advancing the company objectives and CSR as a tool to do so. In addition, inconsistent or conflicting CSR information or reactive CSR as a response to criticism and backlash can cause perceptions of corporate hypocrisy (Wagner et al. 2009) and skepticism (Skarmeas & Leonidou 2013). These egotistic perceptions of company CSR motives can erode consumer trust, as they undermine the belief that the company is acting with altruistic and genuine intent (Mayer et al. 1995). This leads to the assumption that trust is likely to diminish or never exist to begin with, particularly in the dimensions of benevolence and integrity, since the company is not exhibiting trust-enhancing actions in either dimension of trust.

If no genuine goodwill is shown by CSR, or philanthropy is acted for the sake of company profit and image repair, there will likely not be any creation of benevolence trust (Mayer et al. 1995). If consumers believe that the company's CSR efforts are inconsistent with its historical behaviors or ethical commitments (McFall 1987), they may interpret these actions as manipulative rather than reflective of true corporate values (Forehand & Grier 2003). Instead of viewing the corporation as benevolently trustworthy, consumers may see it as opportunistic, using CSR as a façade, rendering it less beneficial (Yoon et al. 2006). This perceived gap can lead consumers to view CSR initiatives as mere marketing tactics and PR (Öberseder et al. 2013), fueling skepticism and weakening the consumer-company relationship. Over time, this distrust may negatively impact loyalty if consumers become resistant to the company's messaging and marketing, rendering them less willing to support its initiatives (Skarmeas & Leonidou 2013).

While the company may achieve short-term benefits from egotistically motivated CSR, the cost can appear later as consumers remain skeptical. Consumers likely question the longevity and sincerity, anticipating that the corporation will abandon these initiatives if they no longer serve its financial interests. This uncertainty creates an unstable trust relationship, where consumer faith in the company is fragile. Over time, this fragility can erode consumer engagement, as the company is seen as unethical and preoccupied with its interests no matter the cost (Forehand & Grier 2003; Vlachos et al. 2009), ultimately creating a bad reputation (Lee & Hur 2024), low reliance on negative information and retailer equity, as well as bad WOM (Skarmeas et al. 2014).

3.1.2 Stakeholder CSR

Stakeholder-motivated CSR is generally seen as negative by consumers (Ellen et al. 2006; Skarmeas & Leonidou 2013), as it is motivated by the expectations and pressures of external influence. This leads to consumers believing it is not genuine or responding to the company's true values, instead acting for a reward or avoiding punishment (Vlachos et al. 2009). This can trigger the suspicion that the initiative is not genuine or sincere. It may also suggest that the company's commitment to responsibility is conditional and might disappear if the stakeholder pressure eases. However, Skarmeas et al. (2014) found in their study stakeholder motivation and skepticism to be less significant than previously presented, thus rendering some doubt on whether there is a way in which stakeholder-motivated CSR can be viewed as somewhat neutral in some instances.

Stakeholder-motivated CSR could be seen to not foster trust, as it undermines two core trust dimensions: benevolence and integrity. Benevolence trust may be compromised when a company is seen as appeasing pressure, as it suggests that the company prioritizes stakeholder demands over a broader societal benevolence (Mayer et al. 1995). Integrity trust, however, rooted in the perception that a company adheres to true principles, can also be undermined if stakeholder-motivated CSR actions seem to contradict the company's established values (McFall 1987). For example, a company that previously focused solely on profit maximization and then introduced CSR efforts only under external pressure may appear insincere, as its actions seem inconsistent with its historical behaviors. This discrepancy can lead consumers to believe that the company's motivations are instrumental, serving stakeholder pressure more than any altruistic purpose (Ellen et al. 2006).

In stakeholder-motivated CSR, ability trust may, in addition, suffer as consumers become skeptical of the company's actual capacity to make a meaningful impact through its initiatives. If consumers perceive CSR actions as reactive, poorly aligned, or inconsistent, they may view the company as lacking in competence or strategic direction (Xie & Peng 2009). This can, in turn, erode ability trust, potentially affecting the company's overall credibility and leading consumers to question its effectiveness in both CSR and its primary business functions. (Mayer et al. 1995)

As stakeholder-driven CSR often appears reactive rather than proactive, it can reinforce consumer skepticism by suggesting a transactional approach to corporate responsibility (Ellen et al. 2006). When CSR actions are viewed as "checkbox" activities designed to satisfy stakeholders or avoid negative repercussions, they may lack the depth or genuine commitment that consumers associate with responsibility. This transactional nature of stakeholder-motivated CSR may erode long-term consumer loyalty, as consumers might come to question whether the company would continue these CSR efforts if the external pressures were removed.

3.1.3 Strategic CSR

When consumers attribute a company acting based on strategic motives, they assess that the company attempts to achieve its business goals while simultaneously supporting a cause (Ellen et al. 2006; Vlachos et al. 2009). Consumers may perceive strategically motivated CSR as legitimate due to companies' economic duties (Ellen et al. 2006; Carroll 2016) leading to the possible creation of especially ability trust and even integrity trust. On the other hand, consumers may perceive that strategic corporations' motivations lack ethical interests, giving away simply because doing so is business (Vlachos et al. 2009).

Research suggests that consumers are highly tolerant of companies' economic motivations and duties, to the point that strategic attributions do not contribute to (nor alleviate) consumer skepticism (Skarmeas & Leonidou 2013, 1836). In general, the field of CSR has since the beginning been highly intertwined with Company Financial Performance (CFP), and other firm benefits (Waddock & Graves 1997), rendering it normalized by consumers. It may also be, that while consumers recognize that the company benefits financially or in other ways from these initiatives, CSR also brings genuine good, a sort of win-win situation (Ellen et al. 2006; Yoon et al. 2006).

In terms of building trust, strategically aligned CSR initiatives could be seen to indicate that the firm is competent strategically and mindful of societal and environmental expectations, creating ability trust (Mayer et al. 1995). CSR efforts that align with core competencies or industry expectations can affirm that the firm has both the skills and dedication to make a meaningful impact and create successful CSR (Park et al. 2014). Long-term, strategically motivated CSR initiatives hold the potential to build a trust relationship, particularly when consumers perceive a firm's CSR activities as consistent, credible, and impactful (Morgan & Hunt 1994; Mayer et al. 1995). Especially if consistent and transparently disclosed as benefitting the company too, strategic CSR can additionally have the potential to create integrity trust. Once consumers perceive the company CSR to be consistent, align with promises, and come from company values (McFall 1987) strategic CSR has the possibility of creating integrity trust along with ability trust.

3.1.4 Values CSR

Values-driven motives are prompted especially by CSR which is company-fitting and long-lasting (Ellen et al. 2006). Value-driven motives are perceived by consumers as a genuine concern beyond profit-seeking (Mayer et al. 1995). CSR activities with perceived sincerity improve company image in the eyes of consumers (Yoon et al. 2006). When consumers attribute CSR initiatives to genuine motives, it could be seen to enhance trust, particularly in the dimensions of benevolence and integrity.

Benevolence trust is created when the party is seen acting from an altruistic motivation, without the presence of profit or incentive for the corporation (Sirdeshmukh et al. 2002). As discussed, this is a problem in CSR due to consumers being highly aware of the corporation's strategic gains from CSR (Skarmeas & Leonidou 2013). If CSR motives are seen as altruistic and genuine, without chasing rewards, consumers may be less skeptical and exhibit more supportive behavior (Mayer et al. 1995), resulting in benevolent trust toward the organization. Goodwill from solely wanting to help is hard for companies to actualize since CSR often involves PR, marketing, and communications. However, for example, learning about CSR from a neutral, noncompany source, (Yoon et al. 2006) and CSR information being concrete and non-conflicting (Wagner et al. 2009) creates positive, benevolent consumer attributions.

Integrity trust is created from a place of principles (Mayer et al. 1995). If the consumer believes the corporation's CSR reflects the values and philanthropic interests the company has, a consumer might attribute their CSR motives to value-driven. Value perception has likely the greatest potential to build integrity trust due to it being tied to values, linking it effectively to integrity trust. However, for this to happen, the corporation must be consistent in the past, act as they claim, and have a clear sense of justice or ethics across the organization (McFall 1987; Ellen et al. 2006).

3.2 Developing Trust in CSR through the Three Dimensions

As discussed, the role attributed CSR motives have on trust and skepticism appears to be significant. To further understand and expand upon the relation trust has on CSR and CSR perceptions of consumers, we may look at the development of three-dimensional trust through CSR actions and messaging. Thus, this subchapter aims to seek an answer to how can CSR actions and initiatives build trust in consumers through the three dimensions of trust; ability, integrity, and benevolence.

3.2.1 Ability in CSR

Promoting ability and trust in CSR requires companies to act in a professional, trustworthy, and expert manner in their CSR (Mayer et al. 1995). Corporations have expertise in their prospective fields. Leaning into their preexisting expertise and field could be one way to ensure their expertise in the case of CSR (Jose & Venkitachalam 2019, 244,247). Observing Korean consumers Park et al. (2014) showed that firms' fulfillment of their economic and legal responsibilities creates expertise and trust in addition to improving corporate reputation. This is in line with Carroll (1991) and Brown & Dacin (1997), that a company's expertise in fulfilling economic duties and demonstrating corporate abilities have an impact on corporate reputation, further proven to build expertise trust (McKnight et al. 2002; Park et al. 2014).

There is much to say about one-size-fits-all CSR plans that are generalized and broad, helping in the end nobody (Jose & Venkitachalam 2019, 247). This is why it may be necessary to find and tailor a company's CSR in a way that makes sense. Effective use of resources is as important in CSR as it is in business. Due to businesses having limited time, capital, and human resources, they need to have the ability to rule out where it is most needed (Carroll 2016). These resources need to go into the right places to create true change.

Concrete results as a means to proving expertise could inflict ability trust (McKnight et al. 2002). A company making grand promises, never kept is not helpful nor credible in the eyes of consumers (Lee & Hur 2024). Transparency and adequate reporting frameworks, however, likely will have a significant role in increasing trust and accountability in CSR (Tamvada 2020). Being able to track processes is a concrete way to ensure consumers that the company truly is expressing expertise and acting as it is claiming.

Businesses are different from Non-Government Organizations (NGOs). They cannot be expected to have the same abilities, experience, and resources as NGOs because their core missions and purposes are different. However, consumer perception studies on CSR indicate that companies are not expected to blow off their economic obligations, quite the opposite (Carroll 1999; Skarmeas & Leonidou 2013). Consumers are very tolerant of the strategic motives of companies, especially if it is expressed transparently (Yoon et al. 2006). Consumers additionally expect companies to follow their economic obligations, such as job creation and stimulating the global economy (Carroll 1991; Park et al. 2014). What consumers are not tolerant of is economic gains at the cost of unfair working conditions, unethical supply chains, destruction of nature, environmental disregard, corporate crimes, and other social irresponsibility (Lange & Washburn 2012; Grappi et al. 2013).

Thus, ability trust has a great potential for businesses to showcase their ability and expertise by creating concrete, transparent, and efficient CSR initiatives. Creating ability trust with CSR has the potential to expand consumer trust perceptions to a business' practices in general. This is why CSR actions that create ability trust can have more significant effects on consumer-company business relationships in general, installing ability trust in wider business operations.

3.2.2 Integrity in CSR

Integrity trust comes from a set of clear, true, and consistent set of values that are adhered to by a company (Mayer et al. 1995). To achieve integrity trust there are many aspects of the CSR actions of companies that can be considered. While values are a concept usually associated with persons, multinational corporations are too in many ways, expected to have values (Visser 2011, 347–348).

As Corporate culture studies suggest, (Schein 1986; Martin 1992; Laloux 2014) organizations develop internal cultures and guiding principles through formal rules, codes of conduct, as well as unspoken norms and underlying assumptions. Values are more than abstract ideals; they manifest in daily practices, decision-making frameworks, and leadership approaches (Schein 1986; Laloux 2014). Supporting labor rights movements, while having internally no tolerance for unfair working conditions or inequality within employees are ways in which companies and management can affect their internal values and thus promote and create company-wide “values”, leading to not only positive effects on consumers but employees and internal cohesion as well (Schein 1986).

The true integration of CSR into business strategy can be one way to promote integrity and trust. Instead of treating CSR as a secondary activity or an add-on, CSR that reflects company values has a better chance of creating integrity CSR (Meynhardt & Gomez 2019). Avoiding CSR-washing allegations or tokenism by not taking on something simply for PR reasons (Mahoney et al. 2013). This goes hand in hand with stakeholder motivation and ensuring that the company itself believes and lives the values it claims to.

The consistency in past actions as well as the alignment of words and actions creates integrity trust. (McFall 1987) What a company communicates, markets, and expresses needs to align with its actions (Ellen et al. 2006). Promoting a charity for protecting the environment cannot authentically and believably be done by a company that has a scandal of oil spills soon after, such as the case of corporate hypocrisy (Wagner et al. 2009). The alignment of cause to the values of a corporation is thus important (Yoon et al. 2006; H. Kim & Lee 2018) as it demonstrates the internal and external actions aligning (Mayer et al. 1995).

3.2.3 Benevolence in CSR

Benevolence is seen as placing the other’s interest above self-interest (Sirdeshmukh et al. 2002). In CSR this could be applied to mean that the consumer expects the motivation for CSR to be beyond that of the strategic, coming from a true place of care and willingness to help. A benevolent partner will additionally refrain from taking unfair advantage of the trustee (Sako 1992, 39). This sentiment further expands on the lack of exploitation and acting without ulterior motives, a significant worry at the core of distrust and skepticism in CSR.

To deepen consumers' trust in a company's benevolence, CSR efforts must be perceived as sincere and driven by genuine concern for social issues rather than by ulterior profit motives. The notion of benevolence in CSR goes beyond basic acts of charity; it implies that companies are willing to invest

time, resources, and effort into initiatives that may not yield immediate financial returns (Mayer et al. 1995).

Benevolence trust in CSR is often established when companies demonstrate a sustained commitment to causes aligned with societal welfare, regardless of the economic benefits involved. This commitment to benevolence signals that the corporation adopts social responsibility placing societal interests on par with its own. When a company consistently participates in community initiatives and maintains transparency in its intentions (H. Kim & Lee 2018), it sends a message that its CSR initiatives are rooted in genuine goodwill, instead of being an afterthought or a calculated move to enhance its image (Sirdeshmukh et al. 2002).

Thus, benevolence trust is fostered through sustained, altruistic CSR efforts that prioritize societal interests alongside corporate goals. Companies can signal goodwill by transparently committing to meaningful social causes without apparent profit motives, addressing skepticism, and reinforcing trust. Together, these dimensions underscore the importance of alignment, authenticity, and strategic focus in CSR for building robust, multidimensional trust with consumers.

3.3 Consumer Trust and Skepticism Model of CSR

Building on this analysis, the following section synthesizes these findings, presenting a conceptual framework that illustrates the relationship between CSR attributions, trust, and skepticism. This framework organizes the theoretical constructs discussed thus far, as well as forms the basis for testable hypotheses in future studies, aimed at advancing our understanding of CSR's role in fostering and or hindering consumer trust.

As depicted in Figure 3, the existing connection of attributions, egotistic, and stakeholder-motivated CSR has been shown to increase skepticism in consumers, in turn decreasing positive consumer perceptions and engagement. In addition, the link between attributions of Strategically motivated and Values motivated CSR has been established to positively affect consumer perceptions and engagement, as shown in Figure 3. To further link these findings and expand on the explanation of why certain CSR attributions result in negative consumer perceptions, and others result in positive ones, the theory of three-dimensional trust can be applied.

The model posits that skepticism acts as a moderator to consumer trust, impacting to what extent CSR motives influence consumer trust (Figure 3). If consumers are highly skeptical, even strong CSR initiatives may not lead to trust. Thus, theorized that skepticism moderates the relationship,

weakening or even reversing the effect CSR initiatives can have on trust and, by extension, consumer perception and engagement with a company.

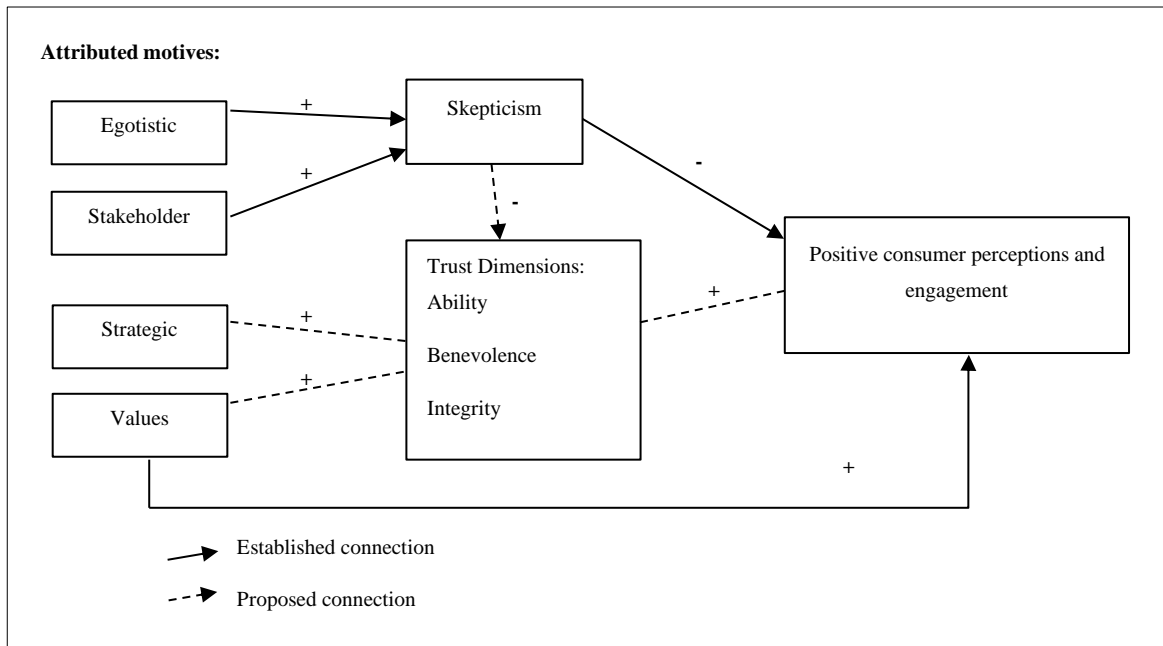


Figure 3: Proposed attributed CSR motives effect on skepticism and trust

The model posits that three-dimensional trust is a mediator of CSR actions, positive consumer perceptions, and engagement. Trust, as a building block for a positive and rewarding relationship between the corporation and its consumers, could potentially have positive effects on consumption and engagement when increased by CSR actions and perceptions. CSR actions increasing trust would lead to positive engagement and perceptions by consumers (Figure 3). If CSR motives evoke trust in the three dimensions, they lead to greater trust, in turn enhancing consumer engagement and perceptions as depicted in Figure 3.

To demonstrate the other propositions made regarding the role of CSR-attributed motives effect on the three trust dimensions, Table 2 depicts either the positive (+) or negative (-) effect on ability, integrity, and benevolence. The overall impact is determined by the sum of all three dimensions.

Table 2: Attributed motives proposed effect on trust dimensions

Attributed motive	Ability	Integrity	Benevolence	Total impact on trust
Egotistic	-	-	-	Negative
Strategic	+	+		Positive
Stakeholder	+	-	-	Negative
Values		+	+	Positive

As discussed, the role of stakeholder-motivated CSR is mainly understood to be negative on consumer perceptions and thus further theorized in this thesis to have a negative effect on trust, particularly in the dimensions of integrity and benevolence (Table 2). As a result, the total impact on trust would be negative, possibly explaining the negative impact on consumer attitudes and behavior (Skarmeas et al. 2014). Egotistically motivated CSR is proposed to have the most impactful effect on trust as it has the potential to harm trust formation in all three dimensions: ability, integrity, and benevolence, as depicted in Table 2, leaving the end impact as negative. Such motives may come across as highly self-interested, lacking in authentic goodwill, and even potentially inept if seen as primarily image-focused. This type of CSR could lead to the most significant reduction in trust. The effect of values-motivated CSR is proposed to be most positive on integrity as it is directly tied to values. Additionally, positive effects on benevolence are proposed, because values motivation have the potential to display general goodwill and altruism. The effects of strategically motivated CSR are theorized to revolve around ability trust, showcasing a company's competence in implementing successful CSR and thus ability trust. However, strategic CSR has the potential to create integrity trust as well if promoting honesty and transparency, showcased as positive effects to integrity in Table 2.

4 Conclusions

The important observation discovered in this thesis is that trust indeed seems to play a role in the perceptions of consumers in company CSR actions as well as messaging. To conclude the exploration of the role of three-dimensional trust in CSR skepticism and CSR perceptions at large, I will summarize my findings and their repercussions, present some practical implications, as well as directions for future research.

To answer the first sub-question of *how and why consumers experience CSR*, it appears that consumers experience CSR skepticism as a distrust of corporate incentives and their truthfulness and true motives (Forehand & Grier 2003; Skarmeas & Leonidou 2013). CSR skepticism differs from other skepticism by placing significant importance on the attribution a consumer makes about the company's motives behind their CSR actions and communications. Strategic motives and values motives are perceived as positive by consumers, while egotistic, and stakeholder-driven motives are seen as negative, invoking skepticism and distrust. Both attributed motives have ulterior goals for engaging in CSR leading to consumers attribute them as insincere or not good enough.

To answer the second sub-question of *how the different CSR motives affect consumer trust and skepticism*, I infer that each of the attributed company motives for engaging in CSR has a unique effect on consumer trust and skepticism. While Egotistic and stakeholder-driven motivations have the greatest potential to create consumer skepticism and negative reactions, strategic company attribution additionally has the potential to introduce company skepticism if not disclosed transparently. Egotistic attribution stems from inconsistency, reactivity, and exploitation of philanthropic causes for corporate gains. It is interlinked with corporate hypocrisy and irresponsibility. Motivations and actions perceived as egotistic do not create trust in any of the three dimensions, quite the opposite having an eroding effect on pre-existing trust when a company is suspected of having egotistic motives. Attribution of stakeholder-motivated CSR raises suspicion and skepticism among consumers due to the motivation being external, this attribution lacks similarly integrity and benevolence leading likely to no creation of trust in these areas.

The positively perceived attributed motivations of values and strategies have more potential to create each of the three dimensions of trust in consumers. Attributed strategically motivated CSR is seen as positive by consumers, having the possibility to build ability trust by showing competence and economic responsibility adoption, as well as integrity trust by exhibiting trustworthiness and consistency in values to actions. Attribution of CSR motivated by values has the greatest potential to create integrity and trust by displaying clear and coherent company principles that motivate the CSR

conducted. Benevolence and trust are likely to be built by altruism and transparent value-based CSR. Thus, the role of positively attributed strategic and value-based motives is significant in the potential creation of consumer trust in all three dimensions of; ability, benevolence, and integrity.

To answer the third sub-question, *how can CSR actions and initiatives build trust in consumers through the three dimensions of trust*, is answered by professional, trustworthy, and expertly executed CSR. By demonstrating competence, consistency, and genuine concern for societal welfare. Ability trust seems to be created when companies leverage their expertise and deliver CSR promises transparently, with concrete results. Integrity trust appears to result from company actions aligning with its communicated values, avoiding CSR-washing, and reinforcing ethical behavior. Benevolence theoretically arises when consumers perceive CSR initiatives as genuinely altruistic, not motivated by profit. Together, these dimensions would promote consumer trust, reducing skepticism and promoting long-term loyalty and positive engagement from consumers.

Finally, to answer the prevailing research question of *why, from the perspective of trust, Corporate Social Responsibility actions lead to skepticism among consumers*, I propose that from the perceptions of trust, Corporate social responsibility actions may lead to skepticism due to mainly egotistic and, to some extent, stakeholder attributions of CSR, inflicting consumer skepticism by not creating consumer trust, or even harming consumer trust. Corporate irresponsibility and corporate hypocrisy as instances of egotistic CSR showcase that sometimes there may be good reasons why consumers perceive responsibility and CSR as deceiving and suspicious, i.e., consumers are skeptical. This is a problem larger than skepticism itself, pointing towards the need for further introspection into responsible business and CSR. However, as a part of that, this thesis offers some insight into the role trust plays in successful and believable CSR, and if sufficiently proven true, trust as a mediator could help create a more trustworthy framework for CSR.

Going back to Carroll's pyramid, this analysis highlights that while society requires companies to be responsible for their economic and legal functions, how companies choose to conduct their business has effects on other stakeholders, among them consumers. Stakeholders react to the ethics and philanthropy of companies strongly. As business evolves, doing the bare minimum may not be enough, having ultimately devastating consequences for companies' relationships with their surrounding stakeholders if not addressed properly. In light of the perspective this thesis offers, there is reason to believe, in line with prior research, that corporations indeed need to address CSR from a greater perspective than that of Carroll's pyramid.

If this model proves accurate, companies can use it to develop CSR initiatives that minimize skepticism and promote the three trust dimensions by their actions. For companies that demonstrate

consistent, value-aligned CSR practices, trust can mitigate skepticism, fostering stronger consumer relationships and enhancing corporate reputation. Conversely, when trust is absent or eroded, due to perceived exploitative or outside-driven, skepticism intensifies, undermining the intended impact of CSR initiatives. Companies could proactively address skepticism by being transparent about CSR motives, exploring concrete actions, engaging in value-backed CSR and ensuring CSR is not solely profit-driven. For strategic CSR, companies can emphasize competency by showcasing effective, transparent, and results-driven CSR that aligns with their core capabilities. For values-driven CSR, companies can demonstrate alignment with societal values through an authentic and visible commitment to ethical issues as well as genuinely reflect the company's values.

As to future research, the link between CSR attributions and trust, while having been explored by scholars such as S. Kim & Rim (2024) and Park et al. (2014), has not been empirically tested, particularly from the perspective of skepticism and distrust towards CSR. There remains a significant gap in empirical studies, leaving an interesting avenue for possible future studies. Testing trust as a mediator to positive CSR outcomes, as well as skepticism as a moderator to not only CSR outcomes but trust outcomes as well, would be insightful in further defining and exploring the role and relationship of trust and skepticism to CSR. By pursuing these directions, future research can deepen our understanding of CSR's role in fostering trust and provide further clarity on how businesses can develop meaningful and effective CSR strategies.

To end, this thesis presents an analysis of the role of trust in shaping consumer perceptions of CSR and highlights the nuanced relationship between trust dimensions and CSR attributions. By exploring how trust, or its absence, can lead to skepticism, the findings offer a framework for understanding how companies' actions affect the perceptions and attitudes of CSR and on the other hand, how companies can approach CSR to build credibility and foster meaningful connections with consumers. Egotistic and even stakeholder-driven CSR is not living up to all the desired dimensions of responsibility. As businesses continue to face growing scrutiny over their social, environmental, and ethical actions, fostering consumer trust emerges as both a challenge and an opportunity. While companies seek to navigate the pressures of CSR reporting and stakeholder expectations, the findings here provide a framework for addressing skepticism and cultivating trust. Ultimately, this thesis suggests the significance of aligning CSR practices with genuine, transparent, and value-driven approaches, offering pathways for future research and meaningful corporate engagement with societal concerns. Ultimately rendering trust, a valuable asset to a consumer-company relationship and responsible business creation at large.

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