Linking Informative and Factual CSR Communication to Reputation

Subjects: Management

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The way corporate social responsibility (CSR) communication relates to corporate reputation has attracted an increasing amount of attention from communication and business researchers and practitioners. Informativeness and a factual tone in CSR communication were positively related to employee perceived intrinsic/other-serving motives of their organizations' CSR activities. Employee perceived intrinsic/other-serving motives of their organizations' CSR activities were positively associated with employee organizational identification. Employee organizational identification was positively related to corporate reputation. In addition, employee perceived intrinsic/other-serving motives of their organizations' CSR activities and employee organizational identification turned out to be two significant mediators in the proposed model.

CSR communication   informativeness   factual tone   CSR motives   Corporate Reputation

Employees   Organizational Identification

1. Introduction

Stakeholders' interest in various organizations' impact on environmental and social sustainability has been intensified due to surging environmental and social crises [1]. Engaging in pro-social undertakings has even evolved as "a strategic obligation and necessity" (p. 1, [2]). Analyses of the relationship between corporate social responsibility (CSR) and stakeholders have predominantly focused on external stakeholder groups, such as customers [3][4][5]. Consequently, the micro-level effects of CSR on employees' attitudes and behaviors are underexplored. An apparent void lies in investigating the CSR perceptions and reactions from employees, who comprise a critical internal stakeholder [6][7][8].

A shift of attention to the effects of employees' CSR perceptions on their attitudes and behaviors has gradually emerged. Based on secondary data from an objective, third-party database, Rothenberg et al. [9] found that well-treated employees contributed to high CSR performance. This finding echoed their previous discovery [10] that employee engagement drives CSR performance. Their work underscored the need to conduct further empirical studies on the impact of employees' perceptions of organizations' CSR involvement. Recent studies have found CSR to be positively linked to several areas of employee attitude and behavior, such as commitment [11][12], perceived organizational support [13][14], job satisfaction [15][16] , and job performance [17][18]. Unfortunately, extant studies probing the organizational effects of CSR and employees are mostly organization-centric, neglecting employees' interpretations regarding CSR communication. Aguinis and Glavas [19] explicitly noted that only 4% of

the published CSR studies centered on the employee level of CSR outcomes. Employee perceptions about organizations' involvement in CSR initiatives have a significant impact on employees' attitudinal and behavioral outcomes [20]. Particularly when viewing CSR as a strategic practice, organizations do communicate intensively about their CSR practices [21][22]. Employees, however, have become increasingly suspicious about whether these practices actually contribute to the welfare of society and the environment [23]. Notably, recent research on CSR and employees demonstrates that employees care strongly about the underlying organizational motives for their employers' CSR endeavors [24][25]. CSR activities serve as salient triggers for employees to assess the distinctiveness and attractiveness of their organizations [26][27]. Other scholars [20][28] emphasized that organizations' actual CSR activities are not identical to employees' CSR perceptions. Employee attitudes and behaviors are driven by their assessment of their organizations' motives behind CSR programs [16][29]. Therefore, taking an employee-centric view to understand the way that employees assess their organizations' CSR activities is paramount to elucidating the micro and organizational impact of these perceptual judgments on employees [23].

Although the role of CSR communication has been widely acknowledged, there is still a lack of research on what dimensions constitute effective CSR communication [30][31]. Schaefer et al. [16] lamented that what is "clearly under-researched is the role played by a company's CSR communication […] in employees' evaluation of CSR" (p. 192). Communication professionals are oftentimes left perplexed on exactly how to design communication programs to avoid stakeholders' skepticism and resistance toward CSR and CSR communication [32][33][34].

2. Linking Informative and Factual CSR Communication to Reputation

2.1. CSR Communication

The existing literature has identified several key dimensions for effective CSR communication, including the use of narratives [34] , message transparency and relevance [35], value-based framing [22], message informativeness [36], objective and outcome-focused messages [37], message authenticity [38], and message tone [30]. Stakeholders (e.g., customers) adopt different sense-making and reasoning processes to interpret and understand organizational messages (e.g., CSR communication) [37]. It is, thus, vital for organizations to strategize not only what to say but also how to express CSR-related messages. Among these identified communication factors, message content (i.e., what to communicate) and message tone (self-promotional vs. factual tone) are significantly related to stakeholder awareness of an organization's CSR activities [39].

2.1.1. Message Content: CSR Informativeness

Effective CSR communication requires organizations to adequately educate stakeholders about the targeted social issues (e.g., reasons as to why organizations need to commit to a particular social issue), as well as informing stakeholders of their organizational involvement with the specific social issues [22][30]. Du et al. [40] identified a comprehensive framework of CSR communication with four key content factors in CSR communication, namely, CSR commitment, impact, motives, and fit. To convey CSR commitment, an organization can focus on

communicating the number of donations, the consistency of donations, and the continuity of commitment. CSR's impact addresses the social outcomes or the actual benefits of a particular social cause. By communicating CSR commitment and its social impact, organizations provide cognitive cues for stakeholders to assess the organizations' CSR motives [41]. Since a dominant challenge in CSR communication lies in mitigating stakeholders' skepticism [34], it is essential for an organization to explain frankly why it advocates for a social issue, how its CSR initiatives are benefiting both society and the organization itself, other CSR beneficiaries' information, and whether third-party endorsement is present [39][42]. Lastly, CSR's fit in terms of message content deals with the perceived congruence between an organization's CSR endeavors and its business expertise. This perceived fit influences stakeholders' CSR attributions, in that stakeholders are likely to identify an organization's CSR initiatives as being driven by self-interest when perceiving a low level of meaningful connection between a social cause and an organization's identity or core business [16][43][44]. When an organization's CSR activities do not fit with its business, it should increase the perceived CSR fit by discussing the rationale behind its social initiatives [40].

2.1.2. Message Tone: CSR Factual Tone

Message tone in CSR communication has a considerable influence on the level of trust that stakeholders have in an organization's CSR motives. In particular, stakeholders are highly likely to interpret a self-promotional tone in CSR communication as evidence of their being driven by self-interest [35]. As a result, stakeholders may deem an organization's CSR endeavors to be hypocritical attempts to increase profits and, hence, develop negative responses toward the target organization [34][39][45]. Rather, the tone of CSR communication should be factual, honestly representing what an organization has done to support a social cause and frankly acknowledging how these CSR activities are beneficial to society and to the organization itself [43][46].

2.2. CSR Motive Perception

Due to the paradox between the nature of a for-profit organization's pursuit of profits and the nature of CSR seeking to enhance societal welfare, stakeholders are unsurprisingly skeptical of organizations' CSR endeavors [43][47]. Stakeholders' (e.g., consumers') skepticism toward an organization's CSR involvement largely targets its CSR motives [48]. In particular, they tend to doubt "why" organizations engage in CSR [49]. Current research on the dimensions of CSR attributions is largely drawn from the marketing and business literature [42][47][50][51]. For example, consumers' perceptions of companies' CSR initiatives were categorized into egoistic-driven (i.e., exploiting the cause rather than helping it), strategic-driven (i.e., attaining business goals while benefiting the cause), values-driven (i.e., benevolence-motivated giving), and stakeholder-driven (i.e., supporting a social cause solely due to pressure from stakeholders) motives [52][53].

2.3. Linking Informativeness and Factual Message Tone to Employee-Perceived Intrinsic Motives for CSR

Based on previous and persuasive studies, Kim and Rim [54] suggested that when stakeholders cope with corporate CSR messages that lack credibility, their existing persuasion knowledge is activated and results in an increased level of skepticism toward the specific messages that they receive. In alignment with this argument,

scholars [34][35][37][55][56] argued that skepticism can be attenuated by effective CSR communication, in particular, by informative communication substantiated with messages on an organization's CSR achievements and outcomes, motives and intentions, CSR beneficiaries' information, and the evidence of third-party endorsement. It is pivotal to consistently share up-to-date CSR information with stakeholders, as informativeness can minimize skepticism and enhance stakeholders' perception of a company's intrinsic or other-serving CSR motives [34]. Likewise, as indicated by the theory of information economics [54]), stakeholders become less skeptical when they can verify a company's CSR messages with proven facts. Communicating in a factual tone is, thus, fundamental to stakeholders' perceived trust in CSR messages and significantly affects their evaluation of CSR motives as intrinsic or altruistic [35].

2.4. Employee Organizational Identification

Based on social identity theory (SIT) [57][58], employees have an innate need to satisfy their self-identities and self-images by aligning themselves with a social group (e.g., an organization). Identifying themselves as members of a socially responsible organization appears to be a desirable attribution for employees, reinforcing their self-identities [59]. CSR activities thus serve as a salient method for employees to derive meaning and pride from their organizations' socially responsible behaviors [60]. Recent studies [61][62][63][64] revealed that employees exhibited stronger organizational identification when their employers were involved in socially responsible undertakings. An extension of the concept of organizational identification (OI) as "the perception of oneness with or belongingness to an organization" (p. 104, [65]), employee organizational identification describes the extent to which employees define themselves through their organizations and derive value from that self-definition [57].

2.5. Connecting CSR Motives to Organizational Identification

Previous studies [63][64][66] have shown that employees display stronger OI when their organizations are involved in CSR activities. The association between CSR perceptions and organizational identification is rooted in social identity theory [23]. The extent to which individuals identify with organizations is contingent upon whether identifying with such organizations promotes their self-esteem or self-concept [67][68]. Individuals are more inclined to identify with a group or social entity that demonstrates socially desirable values and is deemed by others to be responsible; this is because psychologically associating oneself with such socially attractive groups enhances an individual's self-concept and self-worth in return [59]. CSR motives (intrinsic vs. extrinsic) can thus signal the social desirability of the organizations' actions. In particular, organizations engaged in genuine, socially responsible initiatives conducted with the goal of fulfilling one's obligation to society (i.e., intrinsic motives) tend to be perceived as attractive, distinctive, and respected. Employees are naturally inclined to feel connected and identify with these desirable organizational attributes because those attributes reflect their self-worth and align with their needs for self-enhancement [61][69].

2.6. Corporate Reputation

As the most significant intangible asset in management (p. 12, [70]), corporate reputation represents the stakeholders' collective perceptions of how an organization has satisfied their expectations [71]. As reputation

reveals "the degree to which stakeholders perceive a company as good or bad" (p. 185, [72]), numerous studies [73] [74][75][76][77] have investigated the impact of CSR on corporate reputation. CSR programs are indicative of an organization's commitment to engaging in activities aiming to advance environmental and social goals beyond their financial and legal obligations to stakeholders [78][79][80], 2022. Stakeholders' assessments of CSR thus constitute an essential reference point for gauging corporate reputation [81]. Existing studies [82][83][84] have generally converged on a directly as well as indirectly positive relationship between CSR and corporate reputation.

The perceptions of corporate reputation are shaped through organizations' interactions with various stakeholders, particularly with those employees identified as a major force in shaping corporate reputation [35]. Echoing this sentiment, the study seeks to explore the impact of employees' CSR perceptions (i.e., perceived CSR motives) on internal corporate reputation, defined as employees' overall evaluation of their employers according to Men and Stacks [85]. When employees evaluate corporate reputation favorably, they tend to be more committed to their organizations' mission, values, beliefs, and objectives [86][87].

Widely adopted and consistently validated dimensions of corporate reputation are derived from the RepTrak system [88]. This RepTrak system, identified by Fombrun et al. [89], includes six key dimensions of corporate reputation: (1) emotional appeal, (2) vision and leadership, (3) workplace environment, (4) products and services, (5) social and environmental responsibility, and (6) financial performance. Emotional appeal refers to the emotional attachment arising from stakeholders' experiences with a company and their comprehensive understanding of the company that follows. Vision and leadership indicate that excellent and visionary leaders of a company largely determine its competitive position in the industry and make stakeholders its strong endorsers. The workplace environment has much to do with the way a company treats its employees. Products and services reflect stakeholders' evaluations of whether a company offers its customers high-quality, valuable products and services. As relational assets, social and environmental responsibility activities help a company to display its corporate citizenship behavior and generates various forms of corporate support in communities at all levels. Lastly, financial performance is indicative of whether a company is solid and sound in the market [89].

2.7. Associating Organizational Identification with Corporate Reputation

Organizational identification has been considered a significant driver of group members' attitudes and behaviors (Chen et al., 2023 [61]; Freire et al., 2022 [60]). Corporate reputation is a socio-cognitive construct that is influenced by knowledge, impressions, experience, and beliefs about the organization [90]. Several scholars [91][92] in brand management have long argued for the positive association between consumer identification with a brand and brand equity (i.e., the business value derived from consumer perceptions of how reputable a brand is). Desirable associations with brands' central characteristics and values contribute to customers' positive evaluations of brand reputation. When organizational identification is strong, employees tend to respond positively to the needs of their organizations and display favorable attitudes toward their employers [93]. In particular, stakeholders rely on an organization's core values and beliefs as the basis of their perceptions about corporate reputation [37]. Stakeholders' perceptions of an alignment between their self-concept and the core, distinctive attributes of their organizations' identity are, thus, likely to yield a positive evaluation of their employers' reputation [94].

2.8. Perceived Intrinsic CSR Motives and Employee Organizational Identification as Mediators

Although many studies [35][74][75][77][79] in the fields of business and marketing have confirmed the positive relationship between CSR and corporate reputation, little of the research has explored the effects of CSR communication on corporate reputation [39]. The study thus attempts to address this gap by probing the links between specific dimensions (i.e., message informativeness and message tone) of CSR communication and corporate reputation in the context of employee stakeholders. Informed by social identity theory, individuals classify themselves as members of a social group to satisfy their self-identities and self-worth [65]. Employees thereby build their self-identify from their perceptions of organizational characteristics (e.g., CSR) and translate them into attitudes and behavior [57]. Therefore, the study focuses on the mediating role of organizational identity in linking CSR communication to organizational outcomes, such as corporate reputation. The positive impact of CSR on corporate reputation underscores the pivotal role of CSR communication in fostering employees' awareness and understanding of organizations' CSR involvements [1][84]. CSR is inherently value-driven as organizations strive to be socially responsible by creating the benefits of sustainability for various stakeholders (e.g., environment, community, society, employees, etc.). Individuals have an innate tendency to look for the attributions of activities [95]; employees, therefore, seek cues, such as motives for CSR, to form perceptions about their employers' CSR undertakings. Altruistic or other-serving CSR motives make organizations appear more socially attractive to their stakeholders (e.g., employees, customers, etc.). Consequently, such favorable perceptions of CSR motives provide a strong incentive for stakeholders to identify more closely with the organizations involved in these CSR efforts because associating oneself with a socially responsible group improves individuals' self-esteem and self-worth [59]. Such organizational identification satisfies stakeholders' primary self-definitional and emotional needs [96]. Naturally, employees' strong psychological attachment to organizations (i.e., organizational identification) drives them to perceive organizations' overall ability and performance as positive. Such favorable assessments form the essential components of corporate reputation. CSR motives and employee organizational identification thus function as mediators between CSR communication and corporate reputation.

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