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How “Tweet” Tones can Explain Consumer Beliefs in CSR

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EXTENDED ABSTRACT

Somewhat recent news events show the backfiring effect of CSR-related fraud, such as the Volkswagen emission scandal. The firm had previously stated their engines were clean and environmentally friendly, while simultaneously altering the results of emission tests and then selling those vehicles that produced above the legal amount of pollutants (Pontefract, 2016). Thus, Volkswagen was engaging in CSR-related fraud through their outright lies about their emission tests. It is possible that trying to do good and failing through a CSR fraud is worse than not trying to do well at all (Becchetti, Ciciretti, & Hasan, 2009). Typical CSR-related fraud involves the misuse, misgoverning, and/or misdirection of funds (Rai, 2020). For example, some companies based out of India, in an attempt to demonstrate that they are engaging in CSR, “donate” to charitable trusts and then have that money discretely directed back into the company through cash transaction (Rai, 2020). Then there are instances of organizations that are espousing CSR beliefs while the officials and executives representing these organizations accept and even seek kickbacks and bribes, such as the Fifa corruption scandal (BBC News, 2015). In fact, in some countries there are large percentages of companies that lack the structure and policies to thoroughly vet their CSR programs for frauds (Dave, 2020). Additionally, firms that engage in greenwashing behaviors, or inaccurately represent their corporate behaviors as being socially and/or environmentally responsible, are often seen by consumers as deceptively manipulative and even fraudulent (Siano, Vollero, & Conte, 2017).

Recent research on CSR has demonstrated that perceptions of CSR impact brand reputation, product innovation, and consumer trust (Geng et al., 2022). Additionally, CSR can be utilized as a marketing and branding tool, positively impacting consumer beliefs and attitudes (Harrison & Huang, 2022; Van Doorn et al., 2017). Other benefits from CSR are customer satisfaction, improved product quality, enhanced reputation, and improved company performance (Fatma et al., 2018; Goyal & Chanda, 2017; Gonzalez-Rodruquez et al., 2019; Latif et al., 2020).

Therefore, it is very well known that CSR can lead to firm competitive advantages (Harrison & Huang, 2022). However, what happens when there are problems with implementing CSR or there is CSR-related fraud? Little research has addressed this yet. While there has been a great deal of research on greenwashing activities, which is the inauthentic use of CSR for the sole purposes of improving brand image and profit, there has been a small amount of research on CSR and CSR-related fraud with many gaps left unexplained (Harrison & Huang, 2022; Kurpierz & Smith, 2020). The research in this area has looked at the relationship between CSR

and fraud in that CSR usage decreases the likelihood and severity of corporate fraud (Harjoto, 2017; Hu, Dou, & Wang, 2019; Liao, Chen, & Zheng, 2019).

Different consumer orientations toward CSR after fraud events lead to different types of strategies and consumer reactions based on the type of CSR used (Corporate Social Performance vs. Corporate Operating Performance) (Harrison & Huang, 2022). Also, there are different consumer reactions to CSR activities based on their individual CSR orientations in conjunction with the type of CSR used. Thus, various elements drive consumer attitudes toward CSR. Marketing managers will want to predict what drives attitudes towards CSR specifically, aside from individual differences (Kolodinsky et al., 2010). Information that is available to marketers, such as public statements made about a firm over social media, could be analyzed to help elucidate how consumers feel about a firm's CSR use. Thus, to test this, an experimental design of simulated tweets was created, and later analyzed for emotionality/rationality and positivity/negativity. Then participants were surveyed for beliefs in the appropriateness of CSR used as well as their attitudes towards a firm that uses CSR. The findings offer both theoretical and practical implications.

The following hypotheses were offered:

H1: The relationship between the valence of tweet on CSR and the strength of CSR beliefs is moderated by the character of tweet.

H2: The relationship between the valence of tweet on CSR and the strength of CSR beliefs is moderated by the type of CSR activities.

H3: The relationship between the valence of tweet on CSR and the confidence in a firm is moderated by the character of tweet.

H4: The relationship between the valence of tweet on CSR and the confidence in a firm is moderated by the type of CSR frauds.

One thousand one hundred and fifty-four participants (46.9% males; Mage = 30.7 years, SD=13.01) were recruited from Amazon Mechanical Turk (MTurk). To trigger a tweet, each participant (PP) was randomly presented by a scenario description about a fictional financial institution, ABC Firm, who promised to engage in different types of CSR activities (COP vs. CSP) (Harrison & Huang, 2020). After that, the PP was asked to write a simulated tweet about his opinions on the ABC Firm's CSR activities followed by rating his overall CSR beliefs. Then, the PP read the second part of the scenario description where ABC Firm turned out failing to keep their words that led to CSR frauds to the public (Harrison & Huang, 2020) followed by writing a simulated tweet about his opinions on the ABC Firm's wrongdoing (or fraud). Finally, the PP was asked to assign a numeric point (between 0 and 100) to indicate his confidence on ABC Firm in the market.

All but H2 was supported. This research demonstrated how tweets evaluated based on tone (valence and character) coupled with the CSR type and the related CSR fraud can subsequently impact their CSR beliefs and confidence in the firm. Largely, we found that tweet valence (positive or negative) impacts the beliefs that firms should engage in CSR. If potential

consumers are tweeting very positive things about a firm's CSR activities and then there is a subsequent related fraud that has to do with the CSR, we find that there is a stronger belief by individuals that firms should not be engaging in CSR activities. Additionally, we found that the valence of the tweets moderated by the tweet's character or tone impacts the consumer's belief in firms engaging in CSR activities. Utilitarian and negative tweets lead to a higher belief that the firm should not engage in CSR compared to utilitarian and positive valence tweets. This finding both supports the ranking of importance of business responsibility as well as cognitive appraisal theory – individuals rationally evaluated the CSR fraud, appraised the cause as potentially the fault or negligence of the firm, and then determined that the firm is unable to meet basic business responsibility requirements and subsequently had higher beliefs that the firm should not be engaging in CSR activities. Therefore, in some situations, especially after a fraud and related negative buzz, firms may want to back off of broadcasting their CSR activities. Also, tweet valence increases confidence in firms while tweet valence moderated by the fraud type (CSP fraud vs. COP fraud) decreases confidence in firms. Negative utilitarian tweets lead to less confidence in firms while positive utilitarian tweets lead to more confidence in firms, which can be explained through cognitive appraisal theory. Negative tweets with CSP fraud lead to less confidence in firms and positive tweets with CSP fraud leads to more confidence in firms. CSP appears to be a strong moderator possibly because of the “heinous” nature of CSP frauds but if an individual had already made a positive tweet, they may really believe in the firm's ability to recover. CSP is seen as the more “genuine” and “sincere” of the CSR types and individuals may categorize firms engaging in this as more sincere than other firms (Harrison & Huang, 2020).

Keywords: *Corporate social responsibility (CSR), Social media, Twitter, CSR fraud, Experimental design, Sentiment analysis*

References are available upon request.

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