Exploring the Implications of Corporate Social Responsibility Assurance Messages in Cause-Related Social Media Marketing

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Objectives: This work investigates how different corporate social responsibility (CSR) assurance messages embedded in cause-related social media marketing influence consumers’ behavioral intentions (social media brand page joining and recommendation) and affective attitudes (likability of the campaign). CSR authenticity and CSR self-serving motives are also examined.

Methods: An experiment was conducted using Facebook as the setting. Three treatments had identical descriptions of cause-related marketing (i.e., donating money to a recycling program) while controlling for internal versus external assurance messages. One-way ANOVA was used to measure effects on dependent variables (social media brand page joining, recommendations, and campaign likability). Regression was used to test CSR authenticity and self-serving motives. The sample was drawn from social media users in business classes at a mid-sized U.S. university.

Results: A cause-related marketing campaign with CSR assurance messages generated more positive responses for all three dependent variables than the control condition. While the externally-sourced CSR assurance message significantly promoted behavioral intentions, the internal-audit CSR assurance message significantly increased likability of the campaign and perceived CSR authenticity. Unexpectedly, multiple-regression showed that CSR authenticity only was significantly associated with all three consumers’ responses.

Conclusions: This study revealed that consumers are more likely to show positive behavioral intentions and affective attitudes when exposed to a cause-related social media campaign with CSR assurance messages compared to such a campaign without assurance. We can conclude that CSR assurance messages further increased positive responses from social media users toward cause-related marketing, emphasizing the importance of the post-review processes of CSR practices.

Key Words: Corporate Social Responsibility (CSR), Cause-Related Social Media Marketing, CSR Assurance, CSR Authenticity, CSR Self-Serving

Introduction

Social media has been enthusiastically integrated into marketing communication programs in order to drive the increasingly important issue of digital engagement (Voorveld, van Noort, Muntinga, & Bronner, 2018). Amongst the 2019 Fortune 500 companies, only one was not using any social media platform,
while 480 of them (96%) have active Twitter accounts and 475 of them (95%) have Facebook pages (Barnes, Mazzola, & Killeen, 2020). In many cases, marketers are using social media to promote their Corporate Social Responsibility (CSR) activities such as cause-related marketing. Digital engagement activities such as the number of likes, shares, comments, views, followers, or clicks can be accurately measured using social media monitoring tools. Thus, the effectiveness of CSR initiatives can be closely monitored by marketers.

Particularly on Facebook, users can become members of a brand page by clicking the “Like” button when they are exposed to a brand’s CSR campaign or other brand information. In addition, such joining behaviors are displayed on users’ profile pages and they become part of news feeds to their connected friends. The public display nature of social media (Boyd & Ellison, 2007) may encourage other users to join the brand page. Eventually, increased membership on a brand page facilitates viral marketing (West, 2022) and boosts the brand’s return-on-investment (Scissons, Kalehoff, & Laufer, 2013). Moreover, the reach of brand-generated messages critically increases when they become consumer-distributed content (Ordenes et al., 2019).

Cause-related marketing, in which fund raising for a cause is tied to the purchase of a firm’s products, has become increasingly prevalent (Robinson, Irmak, & Jayachandran, 2012). Jeong, Paek, and Lee (2013) found that cause-related marketing on Facebook encourages users to join the brand page. Indeed, consumers are increasingly factoring social and environmental criteria into their consumption decisions (Pérez, 2009). They are becoming more knowledgeable and better informed about the socio-global impacts of their purchases. However, consumers are rarely exposed to CSR information related to how and where the relevant capital and resources are allocated and spent as well as what measurable achievements are actually made. Consumers are widely and frequently exposed to persuasive claims of firms’ CSR activities, but are rarely aware of auditing, reporting, assurance, and/or disclosure processes.

Delevingne (2009) argued that Fortune 500 companies consider CSR as important commitments that they should sustain and expand, even under challenging economic conditions. Although CSR is viewed as a strategically important practice, assurance of CSR activities is still not common. KPMG, a global provider of audit, tax and advisory services reported that only 45 percent of the top 100 companies across countries furnish any type of CSR assurance reports (KPMG, 2017). CSR assurance is not legally mandated in the United States. Nevertheless, Pfugrath, Roebuck, and Sinnett (2011) have found that investors exhibit less favorable investment-related attitudes toward firms with unaudited, and therefore unassured, CSR information. Although consumers tend to be less familiar with the relevant practices than professionals, they may form more favorable attitudes toward firms that assure their CSR activities. In addition, consumers may perceive CSR campaigns that have been assured as more authentic and/or less self-serving than those that have not been assured.

Consequently, this study investigates how distinctive CSR assurance messages embedded in a cause-related social media marketing campaign differently influence consumers’ responses. Using Facebook as a social media marketing tool, this study has three main objectives. First, we use impression management theory as a theoretical basis to test if an insertion of CSR assurance messages in cause-based marketing on social media generates users’ positive responses toward the campaign (i.e., willingness to join the Facebook brand page, recommendation to others to join the Facebook brand page, and likability of the campaign). Second, we investigate two potential mediators—perceived CSR authenticity and CSR self-serving motives—in relationship to the focal constructs. Specifically, we use persuasion knowledge theory to posit that consumers tend to understand sincere, truthful, and genuine aspects of CSR endeavors such as CSR assurance and test whether the addition of CSR assurance information to a cause-related social media marketing campaign makes consumers more willing to accept CSR actions as more authentic and less self-serving. We then use attribution theory to test whether perceptions of higher CSR authenticity and/or lower CSR self-serving motives impact behavioral intentions (Facebook brand page joining and recommendation) and affective attitude (likability of the campaign). Third, we emphasize not only the importance of marketers’ planning and execution of cause-related campaigns but also firms’ efforts beyond the marketing boundary to ensure that CSR initiatives are met and effectively disclosed. Therefore, the three theories introduced in this study can be integrated to better understand the relevant phenomena from a perspective of consumer and social psychology. Finally, we discuss the implications and limitations of the study and offer opportunities for future research.

Theoretical Framework

Cause-Related Social Media Marketing, Corporate Social Responsibility (CSR) Assurance Message, and Impression Management Theory

Corporate Social Responsibility (CSR) is defined as “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams & Siegel, 2001, p. 117). As the strategic potential of CSR initiatives has evolved, CSR research has likewise flourished. Investigators
have found that consumers are more positive about companies that are involved in CSR activities (Elving, 2013; Nan & Heo, 2007). In parallel, researchers have uncovered that CSR activities positively affect consumers’ purchase intentions (Lee & Lee, 2015; Lee & Shin, 2010). Hence, CSR practices are becoming increasingly common among firms globally (i.e., Liu & Aaker, 2008; Wang, Kirmani, & Li, 2021).

Among the categories of CSR practices, Jeong et al. (2013) and Lee, Aschermann, Ehrmann, and Mintz (2005) have recognized the popularity and effects of cause-related marketing, with others including socially responsible business practices, corporate philanthropy, and community volunteering. Cause-related marketing displays philanthropic commitments of the featured brand to a specific cause. These commitments are tied to the participations of consumers, such as a purchase of a specific product, which distinguish from the brand’s donations to the good causes without involvement of consumers’ purchases. Therefore, cause-related marketing may implicitly and/or explicitly encourage consumers to take further actions such as inviting others to participate in the specific campaign or contribute to the causes than other CSR programs.

In most prior studies, traditional media settings have been used to illustrate the impact and nature of different types of CSR endeavors. There is a lack of research in CSR campaigns involving cause-related marketing through social media, despite its elevated importance among CSR exercises. As a significant number of marketers have started to use social media to promote their CSR communications, it becomes imperative that we investigate how CSR activities are processed through social media, especially with added information—CSR assurance messages.

Impression management theory was suggested by Jeong et al. (2013) in order to explain the motivation of social media users to “Like” brand pages featuring cause-related marketing. Impression management is defined as “the process by which individuals attempt to control the impressions others form of them” (Leary & Kowalski, 1990, p. 34). Jeong et al. (2013) argue that social media users show their support for good causes in an effort to enhance their images to others in a social context. Their behaviors are therefore performed based on a belief regarding how others will evaluate. As Facebook displays users’ profile pages with their list of “Likes,” this public display nature may encourage users to join the brand page featuring the virtuous cause. Furthermore, when a CSR assurance message is tagged to the campaign, this may transfer into an additive effect wherein good causes combine with transparent processes. Their synergistic impact may facilitate social media users to join the brand page, recommend others to join, and like the campaign.

Thus, we predict:

- Hypothesis 1: When a cause-related social media marketing campaign is presented with a CSR assurance message (compared to such a campaign with no CSR assurance message), social media users will be more likely to: a) join the Facebook brand page; b) recommend others to join the Facebook brand page; and, c) like the given campaign.

**Corporate Social Responsibility (CSR) Authenticity, CSR Self-Serving Motive, and Persuasion Knowledge Theory**

CSR authenticity is defined as “the perception of a company’s CSR actions as a genuine and true expression of the company’s beliefs and behavior toward society that extend beyond legal requirements” (Alhouti, Johnson, & Holloway, 2016, p. 1243). Consumers tend to assess different types of authenticity based on different cues. Among others, consumers’ judgment in the impact of CSR programs was found to increase perceptions of CSR authenticity. Impact refers to whether or not the CSR action is seen by consumers as making a real and meaningful difference (Alhouti et al., 2016). Therefore, when consumers see that companies engage in CSR acts that are designed to benefit a cause which they find to be impactful, the action is perceived as more authentic.

In order to understand these complex relationships from a theoretical perspective, we should examine persuasion knowledge theory. Persuasion knowledge refers to consumers’ knowledge and beliefs regarding marketers’ persuasion goals and attempts (Friestad & Wright, 1994). Consumers have developed personal knowledge about marketers’ approaches used in communication attempts, and they have become better aware of how, when, and why marketers try to influence them (Ham, Nelson, & Das, 2015). Furthermore, consumers’ exposure to various types of CSR campaigns through different media outlets has improved their information and knowledge levels (Stobierski, 2021). Although there are contrasting claims and findings in how CSR activities are perceived, consumers tend to understand sincere, truthful, and genuine aspects of CSR endeavors, especially cause-related marketing which involves fund raising for a cause tied to a product purchase. Consumers may be unfamiliar with the assurance procedures of CSR in general, but they likely still understand the purpose and importance of assurance. The aims may include improvement of the quality and credibility of the information set for the report users (Pflugrath et al., 2011) as well as better control and enhancement of relevant processes (Morey, 2016). Thus, provision of CSR assurance messages may work as an essential informational cue and work additively with cause-related marketing communication. With increasing persuasion knowledge, social media users’ ability to
recognize, reflect upon, understand, and evaluate marketers’ intentions and efforts increases. Therefore, if a brand posts its CSR activities and its additional information of CSR assurance procedures together, this may force users to think about credibility and transparency in assuring CSR actions as well as the impact of CSR programs, making them more willing to accept the brand’s CSR actions as more authentic and less self-serving. Thus, we predict:

- Hypothesis 2: When a cause-related social media marketing campaign is presented with a CSR assurance message (compared to such a campaign with no CSR assurance message), social media users will perceive: a) higher CSR authenticity; but, b) lower CSR self-serving motives.

Corporate Social Responsibility (CSR) Authenticity, CSR Self-Serving Motive, and Attribution Theory

Manusov and Spitzberg (2008) defined attributions “as the internal (thinking) and external (talking) process of interpreting and understanding what is behind our own and others’ behaviors” (p. 38). Despite the variations in its approaches, the universal understanding of attribution theory is about how, why and by who processes information in attempting to understand events, judge those events, and act on those events. Thus, people observe others’ incidents and/or behaviors and their basic inference is often related to causality—what caused these incidents or behaviors?

Donia, Ronen, Sirsly, and Bonaccio (2019) introduced two attributions—substantive versus symbolic—for organizations engaged in CSR actions. According to them, CSR activities with substantive attribution are a genuine presentation of an organization’s values and character, but CSR activities with symbolic attribution are done for economic returns. Consumers have been shown to reward companies that engage in CSR with loyalty and trust, and these are key indicators used to explain the success of CSR policies adopted by firms (Madrigal & Boush, 2008; Pivato, Misani, & Tencati, 2008). When consumers attribute a firm’s CSR act to substantive, meaningful, and authentic motives, that act increases consumers’ purchase intentions and long-term loyalty (Alhouti et al., 2016). Indeed, Yoon, Gürhan-Canli, and Schwarz (2006) found that based on attribution and suspicion theories, CSR actions improve a company’s image if consumers attribute them to sincere motives rather than to ambiguous or suspicious motives.

Consumers’ cynical reactions toward CSR activities have grown along with the popularity of CSR initiatives, and symbolic attribution can explain the phenomena. Skepticism and suspicion of CSR motives is closely linked to perceptions of corporate hypocrisy (Shim & Yang, 2016). Elving (2013) asserted that skepticism arises when consumers think that a company is acting in self-interest, rather than for the benefit of society. Brown-Liburd and Zamora (2015) claimed that when the salary and reward programs of the management and board members are closely tied with CSR performance, CSR initiatives from the firm become unconvinced and therefore should be disclosed and assured. Naturally, these doubtful CSR perspectives have been found to negatively affect the reputation of and attitude towards a firm (Gao & Mattila, 2014; Jeon & An, 2019; Mohr, Eroglu, & Ellen, 1998).

Therefore, if social media users perceive a company’s CSR actions as an authentic, genuine, and true expression of the company’s beliefs toward society, they may become more willing to join the virtual brand page, recommend others to join, and like the exposed campaign. Additionally, when public-serving intents and thus less self-serving motives are perceived, users may become more accepting. Previous research uncovered that self-serving motives negatively influence consumers’ attitudes and purchase intentions (e.g., Gao & Mattila, 2014; Kang, Stein, Heo, & Lee, 2012). Thus, we predict:

- Hypothesis 3: When higher CSR authenticity is perceived, social media users will be more likely to: a) join the Facebook brand page; b) recommend others to join the Facebook brand page; and, c) like the given campaign.

- Hypothesis 4: When lower CSR self-serving motives are perceived, social media users will be more likely to: a) join the Facebook brand page; b) recommend others to join the Facebook brand page; and, c) like the given campaign.

Methods

A between-subjects experiment utilized three stimuli largely replicated from Jeong et al. (2013), except the current work manipulated CSR assurance messages. Following the experimental procedures of Jeong et al. (2013)’s study, we adopted Aquafina bottled water as the target product. In addition, Facebook was selected as the experimental setting. Facebook’s monthly average users have reached 2.9 billion, making it the most popular and most frequently visited platform in the world (Walsh, 2022). According to a recent study (Pew Research Center, 2021), many Americans say they use YouTube (81%) and Facebook (69%), versus other platforms such as Instagram (40%) and Twitter (23%). Therefore, Facebook can be used as a reasonable representation of a popular and diverse global social networking site. We also used the “Go Recycling” campaign from Jeong et al. (2013) as our caused-related social media marketing campaign setting. All three treatments in our experiment had identical descriptions of cause-related marketing (i.e., donating money to
a recycling program based on consumers’ participation) while controlling for internal versus external origination of the assurance messages (i.e., internally reviewed and audited… versus… reviewed and audited by CPAs). The control condition had no assurance statement, but an unrelated additional message for the same cognitive load. See Figure 1 and Table 1 for the messages used as treatments.

Data were collected across business classes at a mid-sized university in the western United States. Students were randomly assigned to one of the three conditions (the cause-related

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**Figure 1.** Survey stimulus sample: External audit condition.

**Table 1.** CSR assurance messages insulted in stimuli

<table>
<thead>
<tr>
<th>Condition</th>
<th>CSR Assurance Messages for each condition</th>
<th>Word count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal audit condition</td>
<td>Corporate Social Responsibility (CSR) Activity Assurance: AQUAFINA’s CSR activities and related transactions, including this “Go Recycling” campaign, are internally reviewed and audited regularly, and all records are well managed and safely stored.</td>
<td>32 words</td>
</tr>
<tr>
<td>External audit condition</td>
<td>Corporate Social Responsibility (CSR) Activity Assurance: AQUAFINA’s CSR activities and related transactions, including this “Go Recycling” campaign, are reviewed and audited by CPAs regularly and all records are disclosed to the public.</td>
<td>32 words</td>
</tr>
<tr>
<td>Control</td>
<td>Every day we lose water through our breath, perspiration, urine and bowel movement. For our body, we must replenish its water supply. See our AQUAFINA Facebook page to learn more about water.</td>
<td>32 words</td>
</tr>
</tbody>
</table>

Note. CPA, Certified Public Accountant.
marketing campaign with internal assurance message, external assurance message, or control condition). After being exposed to one of the simulated Facebook pages, the participants were asked a series of survey questions. First, respondents were asked to indicate their levels of agreement or disagreement toward three statements using 7-point Likert scales (1 = strongly disagree while 7 = strongly agree). Responses to the three statements were used as our dependent variables (i.e., I would like to join AQUAFINA’s Facebook page; I would like to recommend others to join AQUAFINA's Facebook page; I like AQUAFINA’s campaign). These dependent variables serve as proxies for participants' behavioral intentions and affective attitudes. Next, the respondents were asked a series of questions to indicate how authentic and how self-serving they perceived the stimuli using similar interval scales. We adopted four measure items of CSR authenticity (e.g., the company’s CSR actions are genuine; the company is being true to itself with its CSR actions), and four items of CSR self-serving motives (e.g., the company will get more customers by taking a CSR action; the company hopes to increase its profits through its CSR action) from Alhouti et al. (2016)'s study. Respondents were then asked to answer an attention-check question that worked as a manipulation check for our varied experimental stimuli. Gender, age, school year, nationality, and CSR knowledge were asked at the end of the survey.

A total of 198 surveys were collected. Responses from inactive participants as well as those from participants who did not use Facebook at the time of the data collection were deleted, leaving 114 surveys that were used for hypotheses testing. The final sample of 114 respondents consisted of 67 female students (58.8%) and 47 male students (41.2%). One-half of the sample (50%) represented students that were 21 years old, 40.4% of the students were between 22 and 24 years old and 9.6% represented students 25 and older. Most of the students were seniors (75.4%) while 24.6% were either in their sophomore or junior year. All sample subjects were United States citizens.

One-way ANOVA was used to test the impacts of the three treatments on each of the dependent variables with Bonferroni post hoc tests. Multiple-regression was used to test the impacts of CSR authenticity and CSR self-serving motives on the three dependent variables. Gender, school year, and CSR knowledge were used as control variables in the regression model with the three dependent variables.

Results

One-way ANOVA revealed that a cause-related marketing campaign promoted on Facebook with CSR assurance messages positively influenced Facebook users to join the Facebook brand page, $F(2, 111) = 5.141, p = .007$. A post hoc test showed the campaign with the message of external CSR assurance by CPAs promoted users to join the Facebook brand page ($M = 4.38$) more than the control condition ($M = 3.18$). There was no significant difference between the impact of the external and the internal CSR assurance message conditions on Facebook brand page joining. Furthermore, there was no difference between the internal CSR assurance message and the control condition on Facebook brand page joining. For the Facebook brand page recommendation, all three treatments were found to be perceived differently by consumers. A significant linear trend emerged wherein the external CSR assurance message was most influential to promote users to recommend others to join the brand page ($M = 4.21$), followed by the internal-audit message ($M = 3.86$) and then the control condition ($M = 2.82$), $F(2, 111) = 7.611, p = .001$. The insertion of CSR assurance messages also promoted users to like the campaign itself, $F(2, 111) = 3.736, p = .027$. Interestingly, the campaign with the message of internal CSR assurance encouraged users to like the campaign ($M = 5.11$) more than the control ($M = 4.10$), but no other statistical differences emerged for campaign likability. Thus, H1a, H1b and H1c were all generally supported.

The internal-audit CSR assurance message generated higher CSR authenticity, $F(2, 111) = 3.577, p = .031$, over the control ($M = 5.22$ versus $M = 4.51$). No other meaningful differences were found concerning CSR authenticity. Interestingly, the message of external CSR assurance by CPAs was considered no different than the control condition to improve perceived CSR authenticity among the users. There were no statistical differences across all three conditions for CSR self-serving motives. Thus, H2a was supported, while H2b was not.

Through multiple regressions across the dependent variables, perceived CSR authenticity was found to influence brand page membership ($b = .457, p = .001$ for joining; $b = .552, p = .000$, for recommendation) as well as likability of the campaign ($b = .543, p = .000$). Therefore, H3a, H3b, and H3c were supported. CSR self-serving motives were not found to link to either membership (Facebook brand page joining or recommendation) or campaign likability. Thus, we failed to support H4a, H4b and H4c. No control variable—gender, CSR knowledge, or school year—was found to be significant. See Figure 2 and Table 2 for the test results.

Discussion

Findings revealed that consumers were more likely to join the Facebook brand page featuring a CSR campaign with a CSR
assurance message than the page without a relevant message. They also tended to recommend others to join the brand page featuring a CSR campaign with a CSR assurance message. Therefore, CSR assurance messages further increased positive responses from social media users toward cause-related marketing. The message of externally-sourced CSR assurance that “…CSR activities and related transactions, including this “Go Recycling” campaign, are reviewed and audited by CPAs …” was found to be most influential for both brand page joining and recommendation. Specifically, social media users were more willing to click the “Like” button to join the brand page when CSR assurance was conducted by CPAs. Consequently, the list of “Like” visually shows on users’ own Facebook page, indicating the highest level of integrity and transparency in the relevant cause-related marketing. The public display nature of social media and impression management may have produced this result.

The internally reviewed and audited CSR assurance message generated higher likability of the campaign than any other condition. Additionally, this internal CSR review improved users’ perceptions of CSR authenticity. Perhaps, this “lower level” of internally sourced CSR assurance and brief depiction of the relevant process in communication is still deemed to be true to the original values of CSR actions and likely enough to sway consumers’ affective attitudes. As more consumers become familiar with CSR activities, they may better understand marketers’ efforts in communicating CSR engagement and assessment processes together and place a higher value on the firm’s marketing campaign. Persuasion knowledge theory may serve this reasoning well.

Surprisingly, consumers did not attribute either the internal or the external CSR assurance message to less or more self-serving motives, as no significant difference was found across all three conditions. Perhaps only adding or omitting a short amount of information about the CSR review processes

Table 2. Test Results for H3a, H3b, H3c, H4a, H4b, and H4c

<table>
<thead>
<tr>
<th>Variables</th>
<th>Facebook brand page joining</th>
<th>Facebook brand page recommendation</th>
<th>Campaign likability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Control variables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR knowledge (high/low)</td>
<td>–.048 (−.146)</td>
<td>−.141 (−.450)</td>
<td>.248 (911)</td>
</tr>
<tr>
<td>Gender</td>
<td>.427 (1.329)</td>
<td>.129 (419)</td>
<td>−.121 (−.452)</td>
</tr>
<tr>
<td>School year (high/low)</td>
<td>−.338 (−.882)</td>
<td>−.046 (−.125)</td>
<td>.070 (218)</td>
</tr>
<tr>
<td>Main variables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR self-serving</td>
<td>.188 (1.039)</td>
<td>.009 (0.051)</td>
<td>.165 (1.810)</td>
</tr>
<tr>
<td>R² (adj. R²)</td>
<td>.169 (131)</td>
<td>.169 (130)</td>
<td>.314 (282)</td>
</tr>
</tbody>
</table>

Note. CSR, corporate social responsibility.
N = 114.
**p < .01; t-values are reported in the parentheses, t = 1.96 is a cut off line for p < .05 and t = 2.58 for p < .01.
is not enough for consumers to gauge if the firm is engaged in CSR acts symbolically and/or for economic benefits. Furthermore, self-serving motives were associated with neither the users’ brand page membership nor their campaign likability. Zasuwa (2019) claimed if a firm lacks credibility, self-serving attributions negatively influence consumer outcomes of CSR initiatives, but they remain neutral when trust is high. Cause-related marketing efforts might induce higher trust than other CSR attempts, so the additional information of a CSR assurance message may not play a role in increasing or reducing the perception of self-serving motives indicating that these relations deserve further investigation.

This study contributes to the marketing literature in four ways. First, it is one of the primary investigations into the promotion of cause-related marketing through social media. Cause-related marketing is one of the most popular CSR practices (Jeon & An, 2019), and it is important to examine factors and settings affecting its acceptance from consumers and thus its success. As consumers’ digital engagements are becoming increasingly popular, marketers’ CSR communications including cause-related marketing on various social platforms should be articulately designed and effectively delivered, calling for more research in the area. Second, this study uncovers whether messages of CSR assurance, internally or externally conducted, positively impact consumers’ affective attitude (i.e., campaign likability) and behavioral intentions (i.e., joining and recommendation). We adopted three theories (i.e., impression management theory, attribution theory, and persuasion knowledge theory) to explain social media users’ responses toward CSR campaigns. Thus, we offer a consumer and social psychological perspective for firms to consider when planning a robust CSR engagement that includes assurance. This is an important perspective to study further, as consumers are not only decision makers for their own purchases but are also active agents for political and social changes through social media. Third, this study confirms that perceived CSR authenticity is a key connector to promote social media membership and improve consumers’ attitude toward cause-related social media marketing and calls for additional research to further understand links among CSR authenticity, CSR motives, and consumers’ responses. Lastly, this study extends CSR studies in an interdisciplinary perspective linking marketing and accounting. The presence of CSR assurance procedures is known to affect investment decisions in behavioral accounting (i.e., Pflugrath et al., 2011). Following persuasion knowledge theory, as consumers’ knowledge toward CSR increases, in-depth information of CSR assessment procedures may become more relevant to consumers, inviting further work in this area.

This study also offers implications to marketing practitioners and firm managers. First, it shows that communications about CSR assurance procedures as part of a CSR campaign will further boost the impacts of the campaign. However, an optimal level of CSR assurance should be carefully planned. Management should assess the benefits of internal audit versus external assurance and their related effects on social media users. Additionally, as CSR authenticity was found to positively influence all dependent variables (and may work as a mediator), marketers need to find ways for consumers to perceive their CSR actions as sincere and authentic.

This study is not without limitations. We only examined consumers’ responses on Facebook. Consumers have various social media platforms available to them (e.g., Instagram, Twitter, YouTube, and LinkedIn) including short forms (e.g., TikTok), and therefore our findings cannot be generalized. Consumers’ responses in terms of intensity (strong influence versus weak influence) and direction (positive versus negative) toward firms’ CSR efforts on different platforms should be inspected. Future research should further investigate the in-depth relationships among our focal constructs, including a possible link between CSR authenticity and CSR self-serving motives. Alhouti et al. (2016) illustrated perceived motive as one of several antecedents of CSR authenticity. In their open-ended questionnaire, 43% of participants reported self-serving motives as a reason a company should be viewed as inauthentic. More holistic research on CSR authenticity and CSR motives including self-serving or economic motive, altruistic or philanthropic motive, and/or strategic or competitive motive (Acharyya & Agarwala, 2022; Graafland, 2013), is recommended, expending from our research. Another future research stream can include studies on CSR engagement and external assessment ratings judged by third parties, including quality badges and trustmarks (Aiken, Shin, & Pascal, 2014). For example, Moody’s has recently started to assign firms with CSR impact scores and Thomson Reuters routinely reports on qualities of firms’ CSR engagements for investors (Moody’s, n.d.; Thomas Reuters, 2022). Overall, this study is exploratory in nature, adding a small but important contribution to the existing knowledge base in this interdisciplinary area.

Conclusion

This study finds that CSR assurance messages that are embedded into a cause-related social media marketing campaign positively impact consumers’ affective attitudes and behavioral intentions. We can conclude that the addition of a CSR assurance message further increased positive responses from social media
users toward cause-related marketing, thereby emphasizing the importance of the post-review process of CSR practices. The contributions of this study to the marketing literature include the promotion of cause-related marketing through social media, the impact of CSR assurance messages on consumers, the key role of perceived CSR authenticity, and the extension of CSR studies in an interdisciplinary context linking marketing and accounting. This study also offers implications for marketing practitioners and firm managers.

References


