

The Influence of Corporate Social Responsibility Communication and Corporate Image of Beverage Companies: A Customers' Perspective

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Abstract

This study aims to examine the role of Corporate Social Responsibility (CSR) communication on the corporate image of selected beverage companies. The study identified six essential CSR communication dimensions, namely: (1) informativeness, (2) third-party endorsement, (3) personal relevance, (4) message tone, (5) consistency, and (6) transparency. Social exchange theory was utilized to guide the study. A self-administered questionnaire was collected through a purposive sampling technique. Data were collected from 298 respondents who are consumers of Coca-Cola or PepsiCo. However, only 161 valid respondents are aware of the CSR activities of the companies. Data were then analyzed using Statistical Package for the Social Sciences (SPSS) version 26. From the findings of the analysis, it was found that all the six hypotheses proposed are significant and accepted. This explains that the six CSR communication dimensions are strongly related to corporate image. Hence, companies must sincerely embrace the aspects of CSR communication as it implies that CSR communications help to maintain a good corporate image for the firm. This research will help the food and beverages (F&B) industry to know valuable insights into each CSR communication dimension and their relationship with the corporate image from the consumers' perspective.

Key words: Corporate social responsibility communication, corporate image, beverage industry, Corporate & strategic communication

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Introduction

The Malaysian Food and Beverage Industry (F&B) is a fast-growing sector and one of the country's major revenue generators (Flanders Investment & Trade, 2020). Malaysia's F&B industry was valued at roughly €22.12 billion in 2018, with an annual growth rate of 7.6%. Many multinational firms, including small and medium businesses (SMEs), manufacture processed food items in the country. Due to the majority of the Muslim population (60%), F&B services certified Halal by the Department of Islamic Development (JAKIM) are believed to have more market prospects (Flanders Investment & Trade, 2020).

According to Flanders Investment and Trade (2020), due to the enormous number of identical products in the market, the F&B distribution industry is extremely competitive. Small-and large-scale retailers and e-commerce platforms (i.e. online shopping platforms) make up the distribution channel in light of the Covid-19 pandemic. Malaysia's food processing industry is expanding, accounting for more than a tenth of the country's manufacturing output (European Commission, 2018) and more than 200 nations have benefited from processed food exports, which totaled RM21.76 billion (Husin, Kamaruddin, & Rizal, 2021). It is also stated by Quoquab, Mohamed Sodom, and Mohammad (2019)

that F&B demand among Malaysians is increasing. This indicates the high consumption of carbonated beverages in the industry, including in Malaysia (Rownak, 2019).

In Malaysia, the major challenges faced by the F&B market of the 21st century are the “plastic ban”, the Halal certification (Tapio, 2020), which is a rising concern among consumers (Iyer, 2020). The corporate image was tarnished because of the mentioned issues. Scholars argued that a corporation's CSR operations can be used to respond to negative news and restore reputational harm (Benn, Todd, & Pendleton, 2010). Thus, the image can be enhanced by participating in CSR initiatives that meet stakeholders' expectations (Almeida & Coelho, 2018; Carroll & Shabana, 2010; Kim, 2019a). In another word, launching CSR initiatives and communicating the CSR initiatives are significant. Stakeholders' views and assessments of CSR communication have an impact on stakeholders' perceptions and assessments of company behavior, which determines the good image (Hetzze, 2016) and reputation (Ajayi & Mmutle, 2021; Dimitrova, 2019; Soudi & Mokhlis, 2020; Vogler & Eisenegger, 2021).

According to Türkel and Akan (2015), CSR communication helps to predict customers' preferences by offering true and straightforward knowledge of CSR practices. CSR is extensively addressed to the public, however, CSR communication is a relatively underdeveloped topic (Høvring, 2017). For this reason, there has been little development on analyzing CSR communication, as well as consensus on the dimensions of efficient CSR communication (Høvring, 2017; Kim & Ferguson, 2018). This is because inconsistencies between CSR discourse and action jeopardize business image and legitimacy (Mendebaba, 2019). Thus, consistency in practicing and communicating CSR is critical. Corporations may depict themselves more favorably through different kinds of communication to fulfill stakeholder expectations for corporate responsibility. This was aligned with the notion of (Jiang, 2016; Zhang, 2018), organizations are attempting to enhance and alter their CSR communications and have begun to demonstrate greater concern for their stakeholders by implementing CSR communication methods and tactics.

Besides that, CSR is only effective when stakeholders are aware of a company's CSR efforts (Ajayi & Mmutle, 2021). For firms to gain the benefits of their good acts, CSR practices must be accompanied by CSR communication. Scholars believe that CSR communication is important for boosting stakeholders' CSR knowledge, awareness, trust, engagement, and views of business reputation (Kim, 2019a; Kim & Ferguson, 2018). Yet, CSR communication might also lead to skepticism (Ajayi & Mmutle, 2021). According to Wan Afandi, Jamal, and Mat Saad (2021), CSR activities bring criticism and negative remarks among stakeholders if they are viewed to promote a firm or to cover up its inefficiencies and misbehavior.

Based on the study done by Kim and Ji (2017), to examine the culturally relevant dimensions of CSR communication in China and to investigate what Chinese consumers expect for CSR communication, the study identifies one unique dimension of CSR communication in China, namely government involvement. Other dimensions identified include general CSR information, factual tone, transparency, and personal relevance. The findings of this study identified consistency and self-praising tone as important factors in CSR communication. They argued that Western CSR concepts do not reflect Chinese reality and culture. Kim and Ji (2017) stated that Kim and Ferguson's (2018) findings are only applicable to the U.S. context, and may not be useful in the Chinese context, where different cultural standards prevail as the dimensions of CSR communication expected by consumers may vary culturally.

Although there are numerous studies focused on CSR communication from different contexts such as U. S. (Lim & Greenwood, 2017), Spanish (Moure, 2019), New Zealand (Brunton, Eweje, & Taskin, 2017), Italian (Testarmata, Fortuna, & Ciaburri, 2018), Indian (Mitra, Akhtar, & Gupta, 2018), and Malaysian evidence on the award-winning companies have also been found (Ahmad, 2016), however, it requires more studies. In addition, various industries have been examined such as pharmaceutical (Džupina & Džupinova, 2019), banking sector (Cheng et al., 2021), the energy sector (Paliwoda-Mationlanska, Smolak-Lozano, & Nakayama, 2020), but there is a lack of CSR communication studies which focused on the F&B industry.

According to Lim and Greenwood (2017), their study explicated the dimensions of two-way CSR communication strategies namely responsiveness and engagement. According to the findings of the study on CSR communication, executives in charge of public relations, corporate communication, and CSR in firms identified many techniques to convey CSR messages. According to Eberle, Berens, and Li (2013), the impact of CSR communication to customers and other stakeholders in terms of

changing attitudes and loyalty has been examined. It has been concluded that CSR communication has a favorable impact on stakeholders' attitudes and behavior in general. The credibility of the communication and its efficacy in altering stakeholder attitudes and behavior is influenced by the independence of the source through which CSR is conveyed (company-controlled vs third party-controlled).

This research aims to fill a gap in current CSR communication by proposing theoretical domains of CSR communication focused on consumer preferences. Different scholars presented different dimensions of CSR communication on the corporate image in their studies (Wan Afandi et al., 2021). In this paper, the authors suggested a customer-based corporate image that relates to consumers' attitude-like evaluative perception of a company. The study used six dimensions of CSR communication from Kim and Ferguson (2018). Thus, the study aims to find the relationship between the CSR communication attributes and the corporate image of the selected beverage companies. The results of this research would offer useful resources for measuring and evaluating CSR communication by defining important indicators of successful CSR communication.

Literature Review

Underpinning theory

The social exchange theory is used to explain the framework. Homans (1961, p. 13) defined social exchange as the interchange of action between at least two persons, whether tangible or intangible, rewarding or costly. According to Blau (1964), social exchange is confined to behaviors that rely on others' rewarding responses. A two-sided, mutually reliant, and mutually rewarding process including "transactions" or simply "trade" is implied. In simple words, the concept of social exchange theory is founded on the idea that a connection between two individuals is formed through a cost-benefit relationship. According to Redmond (2015), Homans sees social behavior as an exchange of activity, physical or intangible, rewarding or costly, between at least two persons which are the consumers and the corporation in this case. Redmond (2015) further stated that engaging in regular social interactions can help to establish a pattern of trust and make it easier to form close bonds. A balanced, reciprocal, interdependent relationship is formed when both parties are satisfying one other's own goals.

According to Gürlek, Düzgün, and Uygur (2017), in describing connections between companies and consumers, the idea of social exchange might be useful. The notion of social exchange was used in this study to better understand the impact CSR communication dimensions have on customers in shaping a favorable corporate image. Although firms do not directly benefit their consumers through CSR practices and communication, as members of society, customers reciprocate the CSR actions as individuals are concerned not just with their interests, but also with the public good and welfare (Gürlek et al., 2017). As a result, if a firm engages in CSR activities, consumers as members of society may have a favorable perception of the company. Corporations get a lasting and sustained competitive advantage and as a result, they have a marketing edge over their competitors.

CSR communication dimensions and corporate image

CSR communication is proven to have an impact on stakeholders' skepticism about CSR (Wan Afandi et al., 2021) which will distort the image of a corporation. CSR reporting has been chastised for being used to manipulate stakeholders and for giving a favorable image of the entity's actions and operations (Holmlund & Sandberg, 2015). As a result, when companies talk about their CSR activities, they open themselves up to public criticism. Stakeholders' expectations for transparency and information consumption are the difficulties aspect that communication practitioners must face. Stakeholders are prone to generate unfavorable sentiments -uncertainty – because of CSR communication that lacks factual and reliable information (Wan Afandi et al., 2021).

Kim and Rim (2019) stated that the public tends to have higher levels of CSR knowledge and trust in the organization's CSR commitment, and a more favorable corporate image will establish when they perceive CSR communication components. The communication contains detailed CSR information, such as CSR beneficiary and specific CSR achievement (i.e., CSR informativeness); personally relevant, transparent, and consistent; and it is based on a factual and less promotional tone which reduces stakeholders' mistrust about non-market activities (Kim, 2019a). According to Kim

(2019a), firms with a bad image should focus on proving their dedication, policies, impact, and sincerity to persuade stakeholders that the company is aware of its flaws, and is striving to change. In other words, the six dimensions of CSR communication may function as an effective instrument for dealing with customer outrage in the instance of shady businesses. A firm must incorporate stakeholders' input into the process such as feedback to improve the performance or the image of the company.

The primary motivation for communicating CSR is to improve the company's success index, project a responsible profile, and prevent or counter unfavorable publicity (Saat & Selamat, 2014). Based on the study by Tolba, Seoudi, Meshriki, and AbdelShahid (2015), the brand image is shaped by the company's communication, which includes advertisement and public relations, and which aids the clients in forming an internal perception that reflects the attitude or understanding of the company. Kim and Ferguson (2018) stated that the fears of consumer skepticism resulting from self-promotional CSR communication could be linked to insufficient and ineffective CSR communication. According to Kim (2019a), there will be a positive link between customer reactions such as trust, reputation, and engagement when CSR communication dimensions are recognized.

Stakeholders rank the informativeness of CSR communication as the most important facet of the six dimensions of CSR communication (Kim, 2019a). One of the major goals of CSR communication dimensions is to increase positive communication intentions as the increase of CSR knowledge appears to be a recognized need for organizations. This implies that management teams are aware of business dynamics and changes in stakeholders' views and perceptions, resulting in increased focus and resources being allocated. Consumers place a high emphasis on a socially responsible brand, which affects the brand's prestige and credibility. Through its impact on customer behavior, the improved reputation can also become a competitive advantage. Consumer responses to a firm are influenced by the degree of informativeness between the company's expertise and its support on CSR concerns (Trimble & Rifon, 2006). When stakeholders perceive a low fit between the company and its supported social issues due to lack of its expertise or lack of logical congruence, they tend to attribute ulterior CSR motives to the company, resulting in negative responses toward the company.

Furthermore, Wan Afandi et al., (2021) also stated that third-party endorsement, the relevance of the CSR message to stakeholders, and the tone of the message are the aspects that determine the efficiency of CSR communication. The public's adoption of CSR messages is highly linked to third-party endorsement. Before adopting communications for attitude changes, the public tends to assess the message source's reliability (Schlegelmilch & Pollach, 2005). When compared to CSR communication authorized by a third party, CSR material that is directly shared with the public is ineffective as consumers seem to have a higher level of trust in a third party than a company (Schlegelmilch & Pollach, 2005). This is because when the public feels the source has ulterior intentions for the communication or is not credible, they are not inclined to accept the messages. Thus, one strategy to boost source credibility and corporate image in the communication process of CSR is to leverage third-party endorsements.

According to Yoon, Gürhan-Canli, and Schwarz (2006), by having endorsements from trustworthy third parties such as non-profit organizations and non-governmental organizations (NGOs) in the CSR communication process, the credibility of the third parties may be transferred onto the organization, and in turn, result in lessening public skepticism to the corporate image.

In addition, the success of CSR communication is highly related to 'people's willingness to accept the intangible characteristics of a company (Schlegelmilch & Pollach, 2005) as CSR is often considered the domain of a company's ethics and intangible characteristics. Thus, firms should use personally relevant examples to connect stakeholders to CSR communication messages to boost public acceptance as people are more inclined to accept persuasive communications and modify their actions advocated by the messages if they sense personal connection within them. Therefore, companies can make use of personal relevance to boost public acceptance and create a favorable corporate image.

Stakeholders assess a corporation's CSR intent depending on the tone in which it communicates about its CSR initiatives (Kim & Ferguson, 2018). The tone of a company's CSR communication message is strongly linked to public mistrust of the company. A self-congratulatory or promotional message tone in CSR communication may be perceived as overt, leading to increased public distrust. When the public perceives a company's CSR efforts to be primarily self-serving and less honest in benefiting society, they are more likely to assume it is untrustworthy. Hence, the public will not have a

good impression of the corporate image. On the other hand, when the messaging tone is accompanied by factual facts, it will be less skeptical. Firms will be viewed as open and fair in their information-sharing efforts.

According to Wan Afandi et al., (2021), the act of communicating positive messages about CSR activities to all stakeholders would reduce inconsistencies in information, improve the corporation's image, and maintain stakeholders for a longer period. Companies should steadily communicate about their CSR goals consistently if a company communicates its CSR haphazardly and its CSR messages keep changing from time to time. Hence, it will increase public skepticism and distrust which would result in tarnished corporate image.

Furthermore, being transparent about CSR efforts consistently might help a company stand out from its opponents (Tangngisalu, Mappamiring, Andayani, Yusuf, & Putra 2020). Transparency of CSR communication is an openness of CSR information disclosure including both good and bad. Transparency is a crucial aspect in building trust between parties and increasing the credibility of the communication process in the organization–public connections and CSR communication. Transparent disclosure of CSR communication can increase the level of trust and responsibility from the public toward a company, resulting in lowering public skepticism of its CSR activities and improving corporate image at the same time. Based on the above explanation, the study conceptualized and hypothesized as:

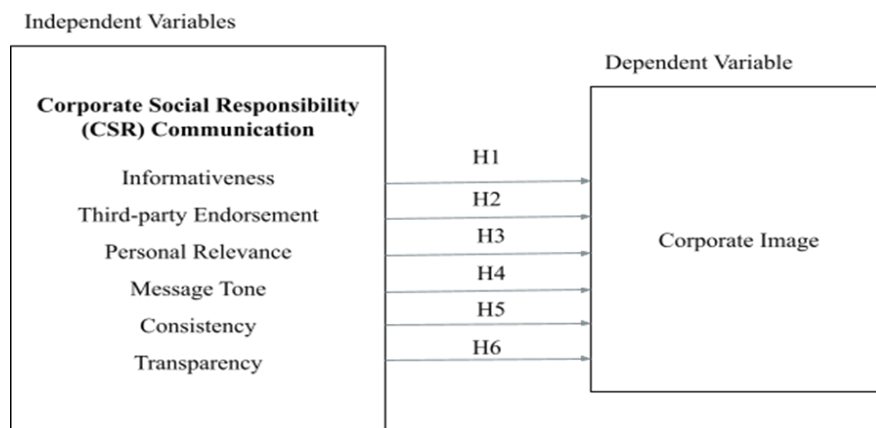


Figure 1: Conceptual Framework

H1: There is a positive impact of informativeness and corporate image.

H2: There is a positive impact of a third-party endorsement and corporate image.

H3: There is a positive impact of personal relevance and corporate image.

H4: There is a positive impact of message tone and corporate image.

H5: There is a positive impact of consistency and corporate image.

H6: There is a positive impact of transparency and corporate image.

Research Methodology

Research design

This study applied the quantitative method. This is suggested by Saunders, Lewis, and Thornhill (2019), research should all be in line with the research topic, where hypotheses are developed by the researchers and are then examined to confirm or reject the hypotheses. Since this is a deductive study, a research objective was created to investigate the impact of CSR communication dimensions on corporate image. In addition, a theoretical model was constructed based on previous literature and theories, which is characterized as a deductive method.

Sampling Procedure

According to Palinkas et al. (2015), purposive sampling, also known as judgmental, selective, or subjective sampling, relies on the researcher's judgment when picking the units to be investigated.

This sampling is a sampling that entails locating and choosing individuals or groups of persons who are experienced about a topic of interest. For this purpose, purposive sampling was deemed appropriate considering the respondents of this study, where the respondents should know/be aware of the CSR initiatives of the beverage companies. In addition, to know the sample size for the current study, researchers used the a-priori sample size technique (Sooper, 2020 in Memon et al., 2020) via the power analysis as it is a prominent analysis in most social sciences research as suggested by Hair, Hult, Ringle, and Sarstedt (2017), and the sample size via the G*Power 3.1.9.2 software indicated that the minimum sample size for the current study is 98 (effect size: 0.15; power: 80; number of predictors: 6). Hence, researchers managed to get 161 valid responses, thus, it is still deemed appropriate for statistical analysis.

Measurement

The questionnaire consists of three parts: demographic, dimensions of CSR communication, and corporate image. The Likert-type scale rating from 1 = Strongly disagree to 5 = Strongly agree is used. The Likert scale is commonly used to ask people about their opinions and attitudes (Bohlin, 2014). The items for the CSR communication dimension, namely informativeness, third-party endorsement, personal relevance, message tone, consistency, and transparency were adapted from the studies of (Kim & Ferguson, 2018; Kim & Ferguson, 2014), whereas for the corporate image, the items were adapted from Mubarak, Hamed, and Mubarak, (2019).

Reliability Analysis

A pilot test was tested on 30 respondents. According to Saunders et al., (2019, p.394), the aim of doing a pilot test is to verify that the questionnaire is comprehensible and understood by the respondents. Cronbach's Alpha testing was utilized to conduct a reliability test of the research instrument as it is the most used technique in social science research (Tavakol & Dennick, 2011). According to Hinton, McMurray, and Brownlow (2014), the alpha score between .50 to .75 is generally accepted as indicating a moderately reliable scale. As a result of the reliability analysis, the construct and items on CSR communication dimensions and corporate image by specific elements were found to be reliable. (See Table 1).

Table 1: Cronbach's alpha value of the CSR communication dimensions and corporate image

Variable(s)	Cronbach's alpha (n=30)	No. of items
Informativeness	0.848	5
Third-party endorsement	0.831	4
Personal relevance	0.848	3
Message tone	0.712	4
Consistency	0.878	3
Transparency	0.707	3
Corporate image	0.792	5

Normality test

To determine whether a parametric or non-parametric test should be employed, the normality assumption must be checked. In this research study, the Skewness and Kurtosis values are used for checking normality. According to Mishra et al., (2019), by dividing the skewness or excess kurtosis values by their standard errors, a Z score may be calculated. When the sample size is modest (n = 50), a z-value of ± 1.96 is adequate to prove data normality. On the other hand, medium-sized samples (50 - 300) with an absolute z-value of ± 3.29 infer that the sample distribution is normal. The medium-sized sample with an absolute z-value of ± 3.29 was adopted in this study as the sample size of this study is 161. Therefore, the normality results analysis showed that the construct and items on the CSR communication dimensions and corporate image by specific elements were found to be not normally distributed. (See Table 2). Hence, researchers opt for a non-parametric analysis.

Table 2: Skewness and Kurtosis of the CSR communication dimensions and corporate image

Variables	Min	Max	Skewness	Kurtosis
Informativeness	13.00	25.00	-1.232	3.862
Third-party endorsement	8.00	20.00	-1.363	6.359
Personal relevance	7.00	15.00	-1.084	2.792
Message tone	12.00	20.00	-.685	.804
Consistency	8.00	15.00	-.582	1.675
Transparency	6.00	15.00	-1.197	3.879
Corporate image	15.00	25.00	-.848	1.671

Data collection procedure

The researchers distributed the questionnaire to respondents online. The questionnaire of the survey was created through Google form. The link of the questionnaire was sent to the respondents via Whatsapp and Email, as well as Facebook and Instagram to reach more respondents. The respondents were encouraged to participate and share the link with their friends. Finally, the researcher promised the respondents that confidentiality is assured and that their information will not be passed to a third party. This research had been receiving data for 13 days through Google form questionnaires, starting from the 5th November 2021 until 17th November 2021.

Results and discussion of the study

Demographic characteristics of the respondents

Table 3 shows the profile of 161 respondents that were collected from the customers of the beverage companies. The percentages of gender show that male respondents have slightly higher percentages than female respondents, which is 60.2%. For the age category, it is shown that the respondents are young people, the majority ranging from 20 to 25 years old, which has a percentage of 57.8%. This could be the reason why the data were not normally distributed as this young age of respondents might have a limited understanding of CSR. Next, for the nationality, the survey shows that most of the respondents are Malaysian, which takes up to 95% and the minority is international respondents.

For the race category, the Chinese respondents are approximately equal to the 'others' respondents. However, the Chinese respondents have slightly higher percentages than other respondents, which is 39.1%, followed by others, Malay and Indian. The education category shows that a large majority of the respondents have bachelor's degrees with a high percentage of 74.5%, followed by STPM/UEC/Diploma, master's degree, and Ph.D. This indicates that the respondents are privileged enough to receive higher education and hence, well-educated to make rational decisions. Moving on to the stakeholder between the two companies, the majority of the respondents are Coca-Cola's consumers which take up to 72.0%.

Table 3: Profile of the Respondents (n=161)

Variable(s)	Category	Frequency	%
Gender	Male	97	60.2
	Female	64	39.8
Age	20-25	93	57.8
	26-30	48	29.8
	31-35	15	9.3
	36-40	3	1.9
	>40	2	1.2
Nationality	Malaysian	153	95.0
	International	8	5.0
Race	Malay	35	21.7
	Chinese	63	39.1
	Indian	11	6.8
	Others	52	32.3
Education	STPM/UEC/Diploma	28	17.4
	Bachelor's degree	120	74.5
	Master's degree	11	6.8
	Ph.D	2	1.2
Stakeholder	Coca-Cola	116	72.0
	PepsiCo	45	28.0

The Spearman's rho correlation was used to determine the strength of the association between variables. According to Gudjonsdottir and Jusubova (2015), this form of correlation test is appropriate as the reason that the data is not normally distributed. According to Dancey and Reidy (2004), if the value is 0 to 0.2 between the variables, there is no relation. The value of 0.3 indicates a moderate relationship whereas the value of 0.4 indicates a strong relationship between the variables.

The outcomes of the coefficients indicate that consistency has a value of ($r_s = 0.424, p = 0.000$) which explains that there is a strong impact of the consistency of CSR communication on the corporate image. Moreover, third-party endorsement and message tone have a value of ($r_s = 0.413, p = 0.000$), which describes that there is a strong impact of the two dimensions of CSR communication on the corporate image. Transparency has ($r_s = 0.320, p = 0.000$), which explains that there is a moderate impact of the transparency of CSR communication on the corporate image. Furthermore, personal relevance has ($r_s = 0.305, p = 0.000$), which tells that there is a moderate impact of personal relevance on the corporate image. Finally, informativeness has ($r_s = 0.289, p = 0.000$), which indicates that there is a weak impact of the informativeness of CSR communication on the corporate image. These results are tabulated in Table 4, which shows all tested hypotheses H1 - H6 was accepted.

Table 4: Spearman's Rho Correlation coefficients for the relationship between CSRcommunication dimensions and corporate image

Dimensions of CSR Communication	Corporate Image	
	r_s	p
Informativeness	.289**	.000
Third-party endorsement	.413**	.000
Personal relevance	.305**	.000
Message tone	.413**	.000
Consistency	.424**	.000
Transparency	.320**	.000

*1-tailed test

The findings suggest that practitioners should assess their CSR communication practices including the critical six factors to fulfill public expectations for CSR communication and ensure its efficacy. Practitioners should consider informativeness, third-party endorsement, and personal relevance aspects when communicating CSR, as well as transparency, consistency, and message tone. This study is consistent with Kim and Ferguson's (2018) study, that the other variables for good CSR communication (informativeness, third-party endorsement, consistency, and transparency) are all addressing concerns connected to CSR skepticism.

In addition, the findings are also consistent with Kim (2019b) who found that regardless of consumer-company identification levels, CSR informativeness was shown to be the most persistent feature that predicts better levels of CSR knowledge, trust, and favorable business image. Personal relevance, transparency, consistency, and factual tone all have comparable patterns of repercussions. Moreover, Kim and Ji (2017) suggested that the common dimensions of CSR communication identified among both Beijing and Hong Kong consumers were general CSR information, factual tone, transparency, and personal relevance, as well as consistency which was identified as an important factor in CSR communication.

Consumers in this study anticipated facts-based CSR communication in a high-key tone, and they accepted promotional and self-congratulatory message tones. The findings were in line with the findings of Kim and Rim (2019), that for consumers who doubt CSR messaging in general, a promotional tone of CSR communication leads to more favorable outcomes. The promotional tone, on the other hand, can cause negative emotions and increased skepticism among people who believe in CSR messages. Their findings show that using a promotional tone in CSR communication may have both good and negative consequences. Depending on the level of public suspicion on CSR communications, it can either undercut or enhance public skepticism of an organization's benevolence. This study is backed up by Kim (2019b) who claimed that earlier research' recommendations on utilizing a promotional tone should be reconsidered in the context of CSR communication as she stated that promotional tone increased consumer CSR knowledge which in turn resulted in a positive corporate image.

Besides, Kim and Ji (2017) also stated that consumers identified a self-praising tone as an important factor. However, expectations for a low-key or less promotional CSR message tone are strongly linked to public perceptions of a company's CSR motivations, message believability, and skepticism regarding the company's CSR. In other words, by distinguishing the company's low-key messaging tone with factual information, the public may assess the company's sincerity of its CSR goals and, as a consequence, be less dubious. Given that consumer distrust has been highlighted as one of the most significant issues in CSR communication, it is unexpected that consumers anticipated CSR communication to have a self-promotional messaging tone. As the less promotional messaging tone may minimize CSR skepticism, it appears that addressing customers' CSR skepticism such as self-praising or less promotional message tone is a cornerstone to successful CSR communication. To have a good corporate image, it is important to minimize CSR skepticism and utilize CSR communication wisely. Given that CSR skepticism arises from a lack of faith in the veracity of CSR messaging (Kim & Ferguson, 2018), the credibility and trustworthiness of CSR communication should be ensured, and third-party endorsement, consistency, and transparency dimensions are one approach to do so.

Effective persuasion can occur in the CSR communication process by giving precise factual information regarding third-party endorsement or CSR beneficiaries. Inundating customers with accurate information about a company's CSR commitment is not enough for effective CSR communication as there are other dimensions like consistency and message tone that need to be included when communicating CSR activities. According to Yang and Taylor (2015), a narrative or storytelling that continually persuades customers of excellent reasons for changing their attitudes or beliefs such as consistency should also be included in the most compelling communication. Informativeness dimension and corporate image, on the other hand, have a correlation value of 0.289, which is a rather weak relationship. According to this study, this may happen as a result of a lack of exposure of CSR activities to the consumers which causes them to hardly acknowledge the informativeness of the CSR communication of the companies.

Based on the Spearman's Rho correlation in Table 4, all hypotheses were accepted. This shows that the six dimensions of CSR communication can determine the corporate's image. This study is in

line with the study done by Moreno and Kang (2020), Orozco Toro (2017), and Wan Afandi et al., (2021), which stated that stakeholders' understanding of a corporation's CSR is dependent on its communication efforts.

Conclusion & Recommendations

In conclusion, the study is scarce on CSR communication inside the realm of public relations and corporate communication, particularly in the Malaysian setting. The five dimensions of CSR communication, except for informativeness, have proven to have a strong and moderate relationship with the corporate image. Hence, a firm with a favorable image for being socially responsible is more competitive in which its business is conducted (Bozkurt, 2018).

Academic implications

Consistent with the social exchange theory that distinguishes the relationship between consumers and organizations, this study examines the effects on the corporate image through CSR communication dimensions. The research considers corporate image and CSR communication dimensions as the consequences of exchange relationships. Social exchange theory implies that organizations will be more profitable and have great image representation if they meet the needs of their customers. It gives a picture of the social interactions that lead to the exchange of valuable resources and services. As a result, the current study contributes to the corporate communication literature by testing the application of social exchange theory by examining the impact of six CSR communication dimensions as a form of exchange relationship on corporate image. Hence, it enables managers to develop differential management programs for exchange relationships so that they can spend marketing budgets more efficiently based on customer experiences, such an analysis can have strategic implications for allocating organizational resources that can improve the exchange relationships.

Practical implications

By examining the dimensions of CSR communication and corporate image, it is possible to give valuable insights into the most agreed dimensions and their relationship with corporate image. These insights can be of particular importance for the F&B industry, business development as well as public relations departments of the companies. These results have shown that the six dimensions play an important role in communicating CSR activities, for example, personal relevance, where consumers pay more attention when the discussion relates to them personally. This allows practitioners in the F&B industry to focus more on indicating which dimension they should be focused on when communicating their CSR initiatives. For example, the F&B industry can communicate about environmental issues or other issues and inform how their CSR activities can contribute to a better solution. Understanding customers' expectations for CSR communication can provide indications about how to effectively communicate firms' CSR actions with target consumers, given that individuals form judgments or assessments based on their prior opinions toward subjects. Finally, practitioners may use the suggested measurement and definitions to create, implement, and evaluate their current CSR communication programs. The measurement will be a useful strategic tool for senior management to utilize the effectiveness of CSR communication dimensions.

Recommendation and suggestions for future research

The biggest limitation of this study is that the data was not normally distributed, which could lead to limitations in terms of statistical analysis. Next, even though the number of respondents (n=161) is sufficient to perform statistical analysis, however, respondents of this study are mostly young adults, where understanding of the CSR terminology might not be clear to them, thus, the future study can focus and collect data from more matured respondents who have a better understanding on what CSR is about.

Further research should consider CSR information, by looking at where companies post their CSR-related thoughts. However, the in-depth explanation and research of why informativeness showed a weak relationship with the corporate image can be further examined in the future by applying qualitative or mixed-methods design.

The current study only focusses on the direct relationship, where future studies could investigate the linkages between the identified determinants of effective CSR communication and public reactions variables such as attitudes, trust, reputation, CSR message credibility, and CSR message skepticism to name a few to incorporate into the current model to make the framework more robust.

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