The Impact Of The CSR Messages Type On Corporate Image: A Cross-Cultural Investigation

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ABSTRACT

This study investigates the impact of internal and external CSR messages on corporate image within a cross-cultural context. A 3 x 2 between-subjects experiment was conducted to examine the effects of CSR message types on general corporate image, trust, and credibility among U.S. and Chinese participants. The results revealed that U.S. and Chinese participants displayed varying levels of perceived corporate image and credibility. Chinese participants exhibited higher levels of trust, corporate image, and credibility after receiving CSR messages, regardless of type. Significant interaction effects were noted between CSR message type and culture on corporate image and credibility. Chinese participants had a higher corporate image with both internal and external CSR messages, while U.S. participants had the highest corporate image with external CSR, followed by internal CSR, and lowest in control conditions. Despite no corporate credibility variation for Chinese participants, U.S. participants perceived higher credibility with external CSR message compared to control conditions. These findings suggest differences in cultural values and social norms impact perceptions of CSR messages in individualistic and collectivist countries. The current study provides insights for public relations practitioners who want to utilize CSR strategies to advance corporate image in cross-cultural businesses, as well as increases the overall understanding of CSR practices amongst two dominant cultures of the world. Furthermore, this study and its findings can inspire and inform global companies to develop cultural-specific messages of CSR to enhance their corporate image in international markets.

Keywords: CSR, Corporate Image, Cross-Culture, Individualism, Collectivism
DEDICATION

This thesis is dedicated to my loving family and partner, who have supported and encouraged me throughout my life journey. Without their unwavering love, patience, and understanding, I would not have been able to accomplish this milestone.
I would like to express my deepest gratitude and appreciation to Dr. Erin Ash, my academic advisor, for her guidance, support, and mentorship throughout my entire program. Her insightful feedback and encouragement have been invaluable to the success of my research, my personal growth and my future career. I am truly grateful to Dr. Ash for being more than just an academic advisor but also a role model and friend.

Dr. Virginia S. Harrison, I remember how you supported me with my very first IPRRC conference presentation, for conducting research projects, and for encouraging me to pursue higher education and achieve my dream. Thank you for being so patient, kind, and heartwarming with all of my questions. Dr. Brandon Boatwright, thank you for always inspiring me to explore my potential and dream bigger. Your unwavering support and guidance have been invaluable to me. I am so grateful to have received so much guidance and suggestions from you both. Lastly, I would like to express my sincere gratitude to all my committees for giving me a glimpse of the academic world and helping me move forward. Without your support, I would not have come this far.

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To myself, thanks for always pursuing what you want no matter how challenging it is. Although it means sacrifice or compromise sometimes, you are always on your way. Thank you for being so resilient. Please always believe: The best is yet to come.
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CHAPTER ONE
INTRODUCTION

Corporate social responsibility (CSR) is defined as “the voluntary actions that a corporation implements as it pursues its mission and fulfills its perceived obligations to stakeholders, including employees, communities, the environment, and society as a whole” (Coombs & Holladay, 2011, p. 8). CSR research has advocated and raised awareness for promoting a positive public perception and assessment of the companies, inspiring society’s trust, and improving relations between companies and communities (KsiężaK, 2016). According to the 2019 Aflac CSR survey analysis, more than half of American consumers state that they prefer products from companies taking responsibility for social and political issues (Aflac, 2019). Therefore, many companies spread the idea of CSR activities and put them into practice to attract customers and make profits.

Public relations researchers have divided CSR into two types: internal CSR and external CSR. Internal CSR is primarily associated with the practice of satisfying employees, such as ensuring work safety and improving employees’ physical and mental health (Brammer et al., 2007; Wang, 2018). For example, Google has monitored employees’ mental health through ‘resilience training’ videos since the pandemic (Elias, 2020). On the other hand, external CSR refers to the actions and practices of organizations targeting the community and society to improve their reputation and impression among the public (Brammer et al., 2007; Farooq et al., 2017). For example, TikTok has promoted hashtag campaigns to support the community through COVID-19 and increase awareness of global issues for the public (TikTok, 2022).

With the deeper exploration of the CSR field during the past years, an increasing number of public relations scholars have started to emphasize the difference between internal CSR and
external CSR on a range of outcomes and effects. For instance, Hameed et al.(2016) compared the mechanism of internal and external CSR affecting employees’ organizational identification and found that internal CSR is mainly concerned with internal respect. In contrast, external CSR is related to prestige. Al-bdour (2010) investigated the relationship between the type of CSR and organizational commitment through the lens of social exchange theory, which indicates all types of CSR are positively related to affective and normative commitment but not continuance commitment. Based on these findings, we can conclude that the distinction between internal and external CSR has become an important topic in CSR research. Understanding how organizations best employ different CSR initiatives to achieve desired outcomes can provide valuable insights to both academic scholars and industry professionals.

Corporate image is the immediate snapshot of the corporations held by its stakeholders, especially after getting CSR messages (Boehmer & Harrison, 2022; Pomering & Johnson, 2009), which is a distinct notion from corporate performance. Corporate performance is an integrated assessment of a company's achieved and unachieved goals (Etzioni, 1960). Previous research has found that CSR initiatives influence consumer perceptions of the corporate image through a variety of mechanisms, including customer loyalty and citizenship behaviors (Gürlek et al., 2017; Kim et al., 2020). Customers prefer companies that actively participate in CSR initiatives to those that do not (Tian et al., 2011) and are the most likely to maintain long-term relationships with those corporations (Barry et al., 2008; Ganesan, 1994). These studies' findings have been reflected in industry practices. According to a survey released by Markstein (2019), nearly half of consumers prefer to maintain a loyal relationship with companies that engage in social responsibility efforts. With these situations as backdrops, corporations are treating CSR as an image management strategy and a useful method to engage with customers.
Culture, through the transmission of values, drives individual’s attitudes, motivation and behaviors (Triandis et al., 1990). Collectivism and individualism are two different types of social constructs and obligations in culture (Jia et al., 2019). Specifically, collectivism concentrates on the welfare and goal of groups, centering on the overall group interests and results. Individualism emphasizes the independence, self-development, and characteristics of individuals, focusing on the ways to actualize individual values and goals. (Geert et al., 2016; Jia et al., 2019; Triandis et al., 1990, 2002). Researchers have recently shown an increased interest in understanding CSR in cultural contexts, particularly individualism and collectivism. For instance, Jia et al. (2019) found external CSR strengthens employees’ work engagement via organizational pride among those with a collectivist orientation, whereas internal CSR positively influences employees’ work engagement via perceived organizational support (POS) when they have a higher level of individualism. This distinction leads companies to employ various CSR strategies to address the specific needs and challenges of the communities in which it operates.

A real-world example of implementing CSR strategies across cultures is Nike. In the U.S., Nike focuses on labor practices and human rights, implementing campaigns (e.g., Nike Manufacturing Map) to ensure fair labor practices and safe working conditions for its factory workers (Patel, 2020). In China, however, Nike's CSR efforts focus more on environmental sustainability and reducing environmental impact (Ren, 2019). It has implemented a campaign called "GreenXchange," which encourages sharing environmentally-friendly manufacturing practices among its suppliers (Schwartz, 2010). By tailoring its CSR efforts to the specific countries and cultural contexts it operates, Nike is able to have a greater impact and build stronger relationships with its stakeholders in those countries. This approach also helps the
company to be more responsive and responsible to the changing societal expectations and demands in different cultural contexts.

Despite some pioneering practices in this area, the relationship between cultural orientation and the effectiveness of CSR messages, especially internal and external CSR messages, remains open to interpretation. Therefore, testing how consumers’ perceptions of the corporate image are influenced by the internal CSR and the external CSR practices of corporations, as well as cultural orientations (i.e., individualism and collectivism), will make meaningful contributions to the practices of CSR and business. With these situations as backdrops, this research, therefore, was designed to examine how internal and external CSR messages impact the image of corporations in a cross-cultural context. The United States (U.S.) and China were selected as the representatives of individualism and collectivist cultural orientations (Triandis, 1993). A series of research questions and hypotheses were proposed about the relationship between the CSR message type and subsequent perceptions of corporate image. Moreover, cultural orientations (i.e., collectivism or individualism) were examined as a critical variable that might influence such a relationship. A 3 (CSR messages type: internal vs. external vs. control) x 2 (Cultural orientation: individualism vs. collectivist) experiment was conducted to examine the impact of CSR message types on the corporate image across different cultural orientations.

The contribution of this study is evident both theoretically and practically. First, it provides a theoretically grounded framework to examine the role of cultural orientation on the relationship between the type of CSR messages and corporate image. Second, it contributes to existing CSR research by investigating and validating the distinct effects of internal and external CSR messages on the corporate image in a cross-cultural setting. The U.S. and China are two
dominant countries that embody collectivism and individualism. Understanding the impact of cultural orientations in these two countries provides new insights into the effects of CSR message types on corporations and contributes to the CSR literature by generalizing the nature of CSR. Third, this study provides potential insights to public relations practitioners who want to utilize CSR strategies to advance corporate image in cross-cultural business as well as increase the overall understanding of CSR practices amongst two dominant cultural orientations of the world. Lastly, this study and its findings can inspire and inform global companies to develop culture-specific messages of CSR to enhance their corporate image in international markets.
CHAPTER TWO
LITERATURE REVIEW

Corporate Image (CI)

A review of the research on corporate image shows that it has gained much interest in academia. As early as the 1950s, scholars introduced the concept of corporate image; for example, Martineau (1958) believed that corporate image is a communication and visual expression channel, making strong impressions on powerful and dominant stakeholders and constituting a brand image to consumers. Bolger (1959) proposed a method to evaluate the components of the corporate image (e.g., enterprising, inventive and progressive), pointing out the potential directions for corporations to improve. With the extension of the concept of CI, continued research has mainly conceptualized it as three dimensions from consumers: impression, belief, and perception (Barich & Kotler, 1991; Cadet, 1967; Calderon & Cervera, 1996; Carison, 1963; Christopher & Pitts, 1969; Crissy, 1971; Downing, 1966, 1986, 1994, 2002; Fatt et al., 2000; Gregory, 1991; Gronroos, 1984; Gunther, 1963; McLean, 1998; Meech, 1996; Pharoah, 1982; Santesmases, 2004; Selame, 1988; Sheth et al., 1999; Winick, 1960; Worcester, 1997; Worcester, 2009). Based on an extensive review of the literature, a holistic definition of CI has been proposed:

Corporate image is the tangible and intangible associations interlinked with the notion of reputation. It is the sum of feelings, ideas, beliefs, knowledge, impressions, and values towards a corporation. From a variety of interactions and experiences, corporate image is created to influence stakeholders’ perceptions (Tran et al., 2014, p. 89).

Drawing upon these prior definitions, continuing scholars have sought to interpret the corporate image in a wide range of topics. One stream of previous research on corporate image emphasizes
the impact of corporate image on organizational outcomes (Yeo et al., 2010). Research has revealed that a positive corporate image can lead to a variety of benefits for the organization. For example, corporations with a positive image are more likely to attract new consumers and retain existing ones (Stuart, 1998). This kind of relationship function through different mechanisms, such as continued positive experience (Stuart, 1998), corporate identity consciousness (Younis & Hammad, 2021), and corporate reputation (Ageeva et al., 2018; Szwajca, 2018). Furthermore, scholars seek to understand how corporate image affects employee perceptions and behaviors. For instance, Riordan et al. (1997) pointed out that corporate image, as an important indicator of corporate social performance, has direct effects on the attitudes and behaviors of employees. They discovered that when employees perceive corporations positively, their job satisfaction increases, which in turn down their turnover intentions. Meanwhile, low turnover intention among employees creates a competitive corporate image, confirming the two-way relationship between employee turnover intention and corporate image (Yasin, 2020).

Another research stream is associated with corporate image's impact on consumers' attitudes and behaviors. The empirical evidence has indicated that maintaining a positive corporate image is critical in building consumer trust and loyalty, providing important implications for company leadership and management (Andreassen & Lindestad, 1998; Doney & Canon, 1997; Guinaliu & Torres, 2005; Kim & Lee, 2010). This will also lead the customers to form more positive word of mouth about the company (Sallam, 2016), ultimately serving as significant predictors of their purchasing intention (Yu et al., 2020). According to Liat et al. (2014), focusing on customer needs and demands, as well as integrating resources to improve service quality, help corporations to establish a positive image. This enables us to discover how
corporate image affects customers in business and marketing practices, demonstrating the significance of managing and maintaining a positive corporate image.

Previous research has shown that various interrelated concepts of corporate image in the corporate communication field can influence the organization and its customers. To elaborate, community involvement contributes to company-community trust, as companies participating in local community activities can be perceived as more trustworthy and responsible (Boadi et al., 2019). This also helps companies in achieving social norms and expectations in society, which enhances legitimacy and credibility (Gastro-Gonzalez et al., 2021; Palazzo & Scherer, 2006;). These positive outcomes generated by effective CSR actions in society have contributed to corporations maintaining long-term customer relationships (Barry et al., 2008; Ganesan, 1994), demonstrating that trust is a critical element of the corporate image (Chen et al., 2021).

Corporate identity, on the other hand, refers to the verbal and visual elements that represent the company, such as logos, visual identification and graphic design (Gray & Balmer, 1998; Riel & Balmer, 1997). Corporate identity and corporate image have a two-way relationship: a well-designed and consistent corporate identity can contribute to the development of a positive corporate image, and a company with positive perceptions can enhance corporate identity. Based on such a relationship, favorable reputation is established, as it is the holistic perception of a company's sustained performance that develops over time (Gray & Balmer, 1998). Concludingly, organizations aim to implement CSR tactics to improve their corporate image, as doing so improves trust, legitimacy and credibility, leads to a distinct corporate identity, and, ultimately, creates a reliable corporate image and enhances a positive reputation.

While the corporate image has become a productive area for knowledge creation in the various disciplines, studies dedicated to systematically unpacking the corporate image
scholarship in communication have been scarce. It is unclear how interconnected concepts of corporate image, such as trust and corporate credibility, have shaped the perception of a company and its relationship with various stakeholders after taking CSR actions, especially in cross-cultural contexts. Thus, this study adopts a holistic notion of corporate image, as it reflects more accurately how CSR shapes the perceptions of companies among stakeholders. We hope this research can serve as a beacon that lights the path of exploring the effects of CSR on corporate image.

**Corporate Social Responsibility (CSR)**

Corporate social responsibility (CSR) has emerged as an important construct in both academic and business practice (Du et al., 2010; Fatma & Rahman, 2014; Jia et al., 2019; Vilanova et al., 2008). Bowen (1953) first presented the CSR concept as “obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p. 6). Since that time, the definition of CSR has been widely investigated due to the continuous development of public relations. As early as the 1970s, for example, Carroll (1979) defined CSR as a four-part conceptual model describing corporate social performance, which includes economic, legal, ethical and philanthropic aspects. Specifically, economic responsibilities involve the actions to improve the business performance and operation of corporations while contributing to the society; legal responsibilities refer to the ground rules followed by corporations for maintain balance and the greater good of the society; ethical responsibilities are the behaviors of corporations which are expected by the society but not codified in law; philanthropic responsibilities can be defined as the business initials of spending financial or other resources to solve social and environmental problems.
With the expansion of businesses and the shift in public expectations towards corporate behaviors, a number of studies have been conducted on themes of CSR with a variety in scope, goals, respondents, methodology and validity (Chaparadar & Khanlari, 2011). Specifically, these themes have been categorized as voluntariness, stakeholder, social, environmental, economic, and social (Basil & Erlandson, 2008; Foran, 2001; Jones, 1980; Kilcullen & Kooistra, 1999; McWilliams & Siegel, 2001; Ngomsik, 2020; Van Marrewijk, 2003; Waldman, 2006). Although the specific definitions diverge somewhat as to which dimensions they use, they are combined and connected consistently in the definitions, which are ultimately about the practices and policies of corporations that are anchored on larger societal good (Matten & Moon, 2008).

Pioneering research on the definition of CSR shed light on general CSR research in the management discipline (Frynas & Yamahaki, 2016). In the past few decades, management scholars have focused on the necessity and financial benefits of CSR initiatives for corporations (Fatma & Rahman, 2014). The positive relationship between CSR and corporate financial performance (CFP), corporate profitability, and financial gain, for example, have become popular research topics in management filed (Akpinar et al., 2008; Cho et al., 2019; Fauzi & Idris, 2010; Rhous et al., 2016). The significant insights offered by management scholars regarding CSR and corporation financial performance have sparked a great deal of interest among business scholars and practitioners, providing opportunities for the further development of CSR scholarship.

Based on such inspiration, marketing scholars began investigating how customers perceive CSR practices (Fatma & Rahman, 2014). Specifically, CSR perceptions of customers can facilitate customer loyalty through various mechanisms, such as customer trust, brand trust, identification, satisfaction, bank reputation, emotions, corporate image, repurchase intention,
CSR experience, etc. (Choi & La, 2013; Chung et al., 2015; Lee et al., 2019; Martínez & Bosque, 2013; Osakwe & Yusuf, 2021; Pérez & Bosque, 2015; Upamannyu et al., 2015). As these research findings emerge, it has become abundantly evident that communicating CSR is crucial to an organization’s stability and success (Kim 2019; Sohn et al., 2012). This trend has contributed further to the expansion of CSR literature in the communication field.

With theoretical roots in management and marketing, a substantial body of literature on CSR has been generated in the communication discipline, coming from multiple fields. This body of literature has sought to reveal the value of CSR to organizations, for example, organizational reputation (Aksak et al., 2016), organization and stakeholder relationship management (Lim & Greenwood, 2017), stakeholders attitude and behavior (Lee & Shin, 2010). These research themes have emerged as a fundamental corporate strategy and a focal area of investigation among communication scholars, contributing to the introduction of various concepts and theories. Despite the proliferation of concepts and theories in CSR research, scholars’ primary research interests revolve around core theories (e.g., stakeholder theory, attribution theory, legitimacy theory, framing theory, and dialogic theory etc.) and concepts (engagement, trust, cause-related marketing, sustainability, motive/motivation, etc.)(Ji et al., 2022). By applying these core concepts and theories to research, communication scholars have produced accumulated knowledge that contributes to a broader picture of CSR.

A similar trend had been observed in the discipline of communication, and specifically the field of public relations. Public relations and CSR are inevitably linked through similar functions and communication needs such as relationship-building, issue management, and community relations (Reeves, 2016). At the early stage of public relations-related CSR research, scholars have shifted the style of research from conceptual to empirical focus in three central
themes: (1) the management function of CSR, including ethics and professionalism and history; (2) the communication function of CSR, such as CSR reporting, new technologies, and marketing strategies; (3) relationship management function of CSR, surrounding on relationship building and management, trust generation (Goodwin & Bartlett, 2008). Built on pioneering findings, continuing scholars expanded and identified six salient CSR research themes: (1) description of the CSR practices in multiple contexts (e.g. nation, industry, and company); (2) CSR communication; (3) effects of CSR; (4) conceptual framework of CSR; (5) role of public relations; (6) stakeholders’ perceptions, attitudes and beliefs (Lee, 2017). This major theme change reflects the development of CSR research and evolution in the public relations field.

Taken as a whole, the evolution of CSR research in the public relations field can be summarized as conceptualizing new CSR concepts, comprehending CSR in business practices, and rationalizing CSR components (e.g., antecedents, processes, and consequences) in society (Kim, 2022).

Internal CSR

Public relations scholars distinguish CSR in terms of internal CSR and external CSR (Jia et al., 2019). Internal CSR refers to the efforts corporations make to strengthen employee-related outcomes such as engagement, trust, identification, and satisfaction with corporations (Chatzopoulou et al., 2022; Duthler & Dhanesh, 2018; Hameed et al., 2016; Mehta, 2020; Soni et al., 2001). While internal CSR encompasses a variety of outcomes, it emphasizes initiatives to strengthen the connection between employees and corporations (Duthler & Dhanesh, 2018). A set of performance indicators have been proposed by scholars to measure internal CSR initiatives through extensive literature reviews (see Table 1).
### Performance Indicators to Measure Internal CSR

<table>
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<tr>
<td>- Employment</td>
<td>(Polák-Weldon et al., 2013)</td>
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<td>- Employee-management relations</td>
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<td>- Employee training and development</td>
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<td>- Health &amp; Wellbeing</td>
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<td>- Workplace inclusion</td>
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<td>- Employment stability</td>
<td>(Mory et al., 2016)</td>
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<td>- Working environment</td>
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<td>- Skills development</td>
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<td>- Workface diversity</td>
<td></td>
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<tr>
<td>- Work-life balance</td>
<td>(Soni &amp; Mehta, 2020)</td>
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<td>- Tangible employee involvement</td>
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<td>- Empowerment</td>
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<td>- Training and development (TD)</td>
<td></td>
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<tr>
<td>- Work-life balance (WLB)</td>
<td></td>
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<tr>
<td>- Workplace inclusion (WI)</td>
<td></td>
</tr>
<tr>
<td>- Health and safety (HS)</td>
<td></td>
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<tr>
<td>- Employee’s voluntarily activities</td>
<td>(Turker, 2009)</td>
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<td>- Career opportunities</td>
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<td>- Employee’s well-being</td>
<td></td>
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<tr>
<td>- Family friendly policy</td>
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<td>- Organizational justice</td>
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<tr>
<td>- Future education</td>
<td></td>
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<tr>
<td>- Health and safety</td>
<td>(Adu-Gyamf, 2021)</td>
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<td>- Human rights</td>
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<td>- Training and development</td>
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<td>- Work life balance</td>
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<td>- Workplace diversity</td>
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With the goal of enhancing corporate performance as a whole, research has centered on the beneficial employee outcomes from internal CSR. For example, Duthler and Dhanesh (2018)
examined relationships among employees' perceptions of CSR, internal CSR communication, and employee engagement. They found that internal CSR predicted employees' perceptions of CSR and employee engagement in both one-way and two-way symmetrical ways. According to Golob and Podnar (2021), internal CSR can cultivate positive corporate identification and job satisfaction. This, in turn, can enhance employees' life satisfaction. Current research also highlights the significance of organizations' internal CSR efforts in increasing employee commitment, with the ultimate aim of enhancing employee retention (Ikram et al., 2021).

Needless to say, this pioneering research provides us with valuable insights into the influence of internal CSR on multiple levels.

While employee-centric internal CSR has started to become a productive area for improving corporations' performance, studies dedicated to unveiling the impact of internal CSR on the corporate image have been scarce. Most relevant research mainly focuses on achieving the best corporate performance socially and financially. For instance, using HEIs in Ghana as a case, Adu-Gyamfi et al. (2021) concluded that corporate social performance was a large result of multiple dimensions of internal CSR (e.g., workplace diversity and employee training and development). Furthermore, among the literature that examined the impact of internal CSR on corporate financial performance, a handful of studies have demonstrated that internal CSR positively correlates with corporate financial performance (Cavazotte & Chang, 2017; Habaragoda, 2019; Morogo et al., 2016). However, corporate image is a narrower notion than corporate performance, which refers to stakeholders' immediate snapshot of the corporations (Boehmer & Harrison, 2022; Pomering & Johnson, 2009). Thus, it is unclear how internal CSR has shaped corporation image in practice. This prevents future researchers in this paradigm community from forming a holistic picture of the outcome of internal CSR research.
To fill the void, the current study focuses on investigating the outcome of corporate image from internal CSR practices, mapping the structure of connections among them. By doing so, this study will clarify how corporate image was influenced or changed by internal CSR initiatives, which will add to the body of existing literature.

*External CSR*

External CSR refers to the prosocial business practices that target the community, environment, consumers (Farooq et al., 2014, 2017). Give this definition, scholars have sought to understand the multiple dimensions of external CSR. Specifically, community external CSR initiatives include the charitable donation to support social issues, community development and supply, government policy and subsidy involvement (Fisher et al., 2009; Huang & Liu, 2020; Liu et al., 2018; Shah et al., 2016). External CSR related to the environment refers to the environment production, pollution reduction, sustainability for future generations (Kolk, 2016; Sardana et al., 2020; Wang et al., 2021). External CSR committed to consumers includes product declaration, service quality improvement and sales performance evaluation (He & Li, 2010; Skaar & Fet, 2011; Waheed & Yang, 2018). After all, the goal of external CSR is to contribute to the well-being of society and environment, beyond the immediate interests of the company (Camilleri, 2017). Consistent with internal CSR, the performance indicators of the external CSR efforts have been identified in the previous research literature (see Table 2).

**Table 2**

*Performance Indicators of the External CSR Efforts*
A literature review of external CSR reveals that external CSR has proven to be a valuable tool for corporations seeking to grow their business, strengthen relationships with stakeholders,
and operate in a more sustainable manner. For example, implementing CSR initiatives can positively impact a corporation's relationship with its stakeholders (Kim, 2019), improve the reputation of the corporation (Bögel; 2019; Fatma et al., 2015; Gazzola; 2014), increase customer loyalty (Mandhachitara & Poolthong, 2011; Martínez et al., 2013; Pérez et al., 2015), and build stronger relationships with the community and other important stakeholders such as suppliers and investors (Abernathy et al., 2017; Asante et al., 2018; Tokoro, 2007). Despite the enrich findings from pioneering research, it has been acknowledged that CSR is a dynamic concept that is constantly evolving, and that companies should be responsive to the changing societal expectations and demands (Nwagbara & Reid, 2013). Therefore, companies should regularly assess and adjust their external CSR activities to ensure they are meeting the needs of their stakeholders and contributing to sustainable development and long-term business value.

In recent years, as stakeholders have come to expect CSR practices from organizations, it has become clear that effectively communicating and implementing CSR are critical to organizational image (Yang et al., 2021). This has further fueled the flourishing of relevant scholarship that investigates the role of various mechanism, such as customer loyalty (Gürlek et al., 2017), customer citizenship behaviors (Kim et al., 2020), customer satisfaction (Ali et al., 2019; Wang, 2018), customer trust (Chen et al., 2021). The valuable insights generated by scholars regarding effective CSR action and corporate image have provided opportunities to further develop ongoing research in this field. As social expectations have shifted toward organizations being more socially and environmentally responsible, effectively communicating and implementing CSR practices has become increasingly important for organizations to maintain a positive image in the eyes of stakeholders (Peloza & Shang, 2011). By effectively
communicating and implementing CSR practices, organizations can demonstrate their commitment to responsible business practices and build trust and loyalty among stakeholders.

While CSR has grown in popularity as a means for corporations to improve their image, it is important to note that not all CSR activities have the same impact. Some CSR activities may be more effective than others, depending on the specific circumstances of the company and its stakeholders. Furthermore, rather than being viewed as a public relations initiative, CSR activities should be aligned with the company's core business strategy. Thus, more in-depth research into how internal and external CSR actions affect corporate image remains open to interpretation. Filling this void can help organizations to understand the value of CSR communication and implementation and help them to make informed decisions on how to allocate resources for CSR activities. To that end, this research examines the relative effects of internal and external CSR on corporate image:

**RQ1: What are the relative effects of internal and external CSR messages on corporate image?**

**Cultural Orientation**

Culture is a complex construct that describes the learned, accumulated knowledge and behavior shared by a particular social group (Hofstede, 2001; Keesing, 1981; Moller & Eisend, 2010). Culture plays a role in interpreting the meaning of psychological phenomena, which is the core of the form and function of human development (Nornstein, 1995) and also triggers psychological processes by helping group members to understand the environment and shared meanings and beliefs (Roth & Moorman, 1988). Across many subfields in psychology and political science, there has been growing interest in understanding the influence of culture and cultural orientations in how people think, talk, and behave (Brewer & Chen, 2007). The widely
accepted categorization of cultural dimensions was proposed by Hofstede (2001), which includes individualism/collectivism, large/small power distance, strong/weak uncertainty avoidance, masculinity/femininity, and long/short-term orientation.

Past research has illustrated that individualism/collectivism is the most influential dimension in explaining cultural differences in people’s personality, communication style and behaviors (Chui & Kwok, 2008; Hofstede, 1980; Hui & Yee, 1994; Möller & Eisend, 2010; Moon et al., 2015; Triandis, 2001). Individualism/collectivism can be seen as a cultural variable as well as a personality variable, capturing the importance of individuals pursuing personal interests and shared values (Voronov, 2002; Wagner, 1995). These findings have been echoed by Triandis (2001), which elaborated on the differences of personality traits in individualist and collectivism culture:

People in collectivist cultures, compared to people in individualist cultures, are likely to define themselves as aspects of groups, to give priority to in-group goals, to focus on context more than the content in making attributions and in communicating, to pay less attention to internal than to external processes as determinants of social behavior, to define most relationships with ingroup members as communal, to make more situational attributions, and tend to be self-effacing (p. 907).

In addition to personality, individualism and collectivism are strong predictors of people’s communication style. To elaborate, individuals from collectivistic cultures tend to prefer diplomatic communication and have more positive perception of silence, while those from individualist culture prefer straightforward communication and self-expression (Kappor et al., 2003; Oetzel, 1998). However, these distinctions are general tendencies, and individual experiences may vary within cultures because of demographic characteristics such as age,
gender, job satisfaction, and work goals (Hui & Yee, 1994). Relevant school of work has also revealed the distinction between individualism and collectivism in people's decision-making behaviors: individuals from individualist cultures make decisions based on personal interests, preferences, and rights and are more independent and rational, whereas people from collectivist cultures make decisions based on group goals and community interests, and have a strong tendency to be dependent and easily compromised (Brew et al., 2001; LeFebvre & Franke, 2013; Zhang et al., 2007).

Taken together, individualism and collectivism are two opposing cultural orientations that shape people’s perceptions and behaviors. Individualism, after all, prioritizes individual needs, rights and interests; whereas collectivism focuses on group goals and values (Trandis, 2018). By examining individualism and collectivism in various contexts and disciplines, it contributes to our understanding of how cultural differences impact human behaviors and shed the path of the cross-cultural research, which fosters intercultural communication and collaboration.

*Individualism*

Individualism refers to the social pattern that “consists of loosely linked individuals who view themselves as independent of collectives; are primarily motivated by their own preferences, needs, rights, and the contracts they have established with others; give priority to their personal goals over the goals of others; and emphasis rational analyses of the advantages and disadvantages to associating with others” (Triandis, 2018, p. 2). According to Waterman (1984), individualism embodies four psychological characteristics:

1. A sense of personal identity, which is “an individual’s ideas about themselves, in particular a sense of their own moral and social identity” (Marshall, 2009, p. 87-101.)
2. Self-actualization, meaning “the intrinsic growth of what is already in the organism, or more accurately, of what the organism is” (Maslow, 1971, p. 44).

3. Internal locus of control, referring to that individual believes that his/her behavior is guided by his/her personal decisions and efforts (Levenson, 1981).

4. Moral rules, defined as “expresses a relation claimed to obtain between a moral property and other, grounding properties that are correlated with its instantiation” (Shafer-Landau, 1997, p. 584).

Building upon these pioneer findings, researchers have categorized individualism into two dimensions: horizontal individualism (H-I) and vertical individualism (V-I), describing two kinds of relationship between the individual and the group (Triandis, 1995). By developing a new measurement scale for H-I and V-I, Singelis et al. (1995) conceptualized these two cultural patterns:

Horizontal individualism (H-I) is a cultural pattern where an autonomous self is postulated, but the individual is more or less equal in status with others. The self is independent and the same as the self of others. Vertical individualism (V-I) is a cultural pattern in which an autonomous selves postulated, but individuals see each other as different, and inequality is expected (p. 245).

Following this definition, scholars have decided to develop valid and credible horizontal and vertical individualism measurements. The measurement conducted by Triandis and Gelfand (1998) has been widely accepted, which was empirically designed in the United States and South Korea. As more scholars utilize this measurement to research various countries, they classify different countries into horizontal and vertical individualism. For example, America and France can be seen as vertical individualism countries (Triandis, 1995); while typical horizontal
individualism countries include Sweden, Australia, and Denmark (Sivadas et al., 2008; Triandis, 1995). Classifying countries as horizontal or vertical individualistic orientation and understanding the differences between them facilitates the advancement of research by allowing the selection of the most appropriate approach and customizing it accordingly.

To summarize, individualism is one of the fundamental concepts in cultural variability with significant implications for our understanding of societal differences and the human’s behaviors (Auyeung & Sands, 1996; Thomas et al., 2003). Individuals coming from horizontal and vertical individualism countries are shaped by the cultural environment they live, and emphasize on different aspects of themselves. To elaborate, horizontal individualism focuses on personal autonomy and rights, while vertical individualism places a higher emphasis on social hierarchies (Singelis et al., 1995). With these as backdrops, the study of individualism is critical to our knowledge of the relationship between individual and cultural contexts and will provide insights into developing culturally sensitive strategies in business and marketing practices.

Collectivism

Following the above definition and research findings of individualism, scholars also seek to comprehend the notion of collectivism in multiple dimensions. Relevant studies have defined collectivism as embodiments of a common shared social category through the lenses of social categorization theory and social identity theory (Brewer & Chen, 2007; Turner et al., 1987). These viewpoints have been echoed by Hui (1988), stating that collectivism is “a set of feelings, beliefs, behavioral intentions, and behaviors related to solidarity and concern for others ”(p. 17). Thus, the members in a collectivist society are not required to share personal relations but a common set of values and norms, which may require that personal interests be disregarded so as
to prioritize group goals and needs (Etzioni, 1968; Wagner, 1995). Built on these discoveries, a series of characteristics of collectivism have been identified deriving from previous literature:

1. Group orientation, which refers to individuals in collectivist cultures, tends to prioritize more goals consistent with the group. (Netzer & Bergman, 2020).

2. Independence, meaning “people are interdependent within their in-groups (family, tribe, nation, etc.), give priority to the goals of their in-groups, shape their behavior primarily based on ingroup norms, and behave in a communal way” (Triandis, 2001, p. 909).

3. Relationship building, interpreting as people in collectivist cultures are especially concerned with ingroup member relationships (Ohbuchi et al., 1999; Triandis, 2001).

4. Conformity to group norms, defined as individuals are expected to conform to shape their behaviors based on the basis of ingroup norms (Badea et al., 2021; Triandis, 2001).

5. Hierarchical social structure, meaning the group members' roles, responsibilities, and power dynamics are clearly defined and organized hierarchically (Iacoviello & Lorenzi-Cioldi, 2019).

Consistent with the division of individualism, a vertical dimension of collectivism is distinguished from a horizontal dimension of collectivism (Triandis, 1995). The distinction between these two dimensions of collectivism has been highlighted in previous literature.

Vertical collectivism includes perceiving the self as a part (or an aspect) of collective and accepting inequalities within the collective. Horizontal collectivism includes perceiving the self as a part of the collective, but seeing all members of the collective as the same; thus equality is stressed. (Singelis et al., 1995, p. 240).

Based on such distinction, scholars have aimed to design practical and trustworthy measurement tools for horizontal and vertical collectivism (Germani et al., 2019; Sivadas et al., 2008; Triandis
& Gelfand, 1998). Drawing upon the empirical findings from these measurements, it has been demonstrated that Eastern Asian (e.g., Japan, China, India, Pakistan etc.) and certain Middle Eastern and African cultures are strongly associated with vertical collectivism (Baron & Byrne, 1997; Triandis et al., 1995); whereas Latin American (e.g., Mexico and Brazil) and some African countries (e.g., Botswana) are considered to have high levels of horizontal collectivism (Çiftçia & Yıldızb, 2019; Varela & Premeaux, 2008).

Research methods employed in the study of collectivism include both qualitative and quantitative approaches. Qualitative methods include ethnography (Omi, 2012), case studies (LeFebvre & Franke, 2013), interviews (Banwo, 2022), and narrative analysis (Kollnd et al., 2017). Quantitative methods, on the other hand, include surveys (Kuo, 2011), experiments (Tjosvold et al., 2010), and content analysis (Brewer & Chen, 2007), among others. Despite the diverse methods employed, these studies sought to gain a deeper understanding of the influence of collectivist cultural orientations on shaping social norms and structures, contributing to a more comprehensive understanding of collectivism. Taken as a whole, collectivism is a critical cultural concept reflecting how cultural orientations shape one's behaviors within the context of the group and society, contributing to our understanding of overall cultural dynamics.

**Individualism – Collectivism, CSR and Corporate Image**

Individualism and collectivism, as previously stated, are two opposing cultural orientations that shape people's perceptions and behaviors. This distinction leads companies to employ various CSR strategies to address the specific needs and challenges of the communities in which it operates. Consequently, these initiatives from companies may have an impact on how they are perceived by the public within varying cultural contexts. To elaborate, individuals from an individualism culture typically place greater emphasis on their welfare and behave
independently. Thus, they should tend to form a more positive perception of internal CSR that emphasizes internal stakeholders, such as employees. People in collectivist cultures, on the other hand, align with community interests and take action together, and should thereby be more likely to have a positive impression of external CSR that benefits the community and social development. Therefore, it can be inferred that individuals' perception of corporations is influenced by both their cultural background and the type of CSR initiatives that the companies implement. Based on this logic, the following hypotheses are proposed:

**H1:** The positive influence of internal CSR messages on the corporate image is stronger in an individualistic than a collectivistic culture.

**H2:** The positive influence of external CSR messages on the corporate image is stronger in a collectivistic than an individualistic culture.
CHAPTER THREE

METHOD

Few studies have examined the relationship between CSR and CI outside of the U.S., particularly testing models across countries, limiting the generalization of the results to other cultural orientations. This study collected samples from two online surveys with the same measurements – one administered in the U.S. and the other in China. The survey utilized back-translation and avoided using figures of speech, terminologies, and phrases common to only one culture orientation to ascertain semantic equivalence (Schaffer & Riordan, 2003). The original survey in English was translated into simplified Chinese and then back-translated into English by two bilingual native Chinese speakers. Before the Chinese data was collected, the survey was sent to several Chinese students via WeChat to assess its validity. This process ensured that the survey data was trustworthy and presented the same equivalence. All samples were limited to people at least 18 years old, but to ensure a demographically diverse sample, no other criteria was set in place.

Following the sampling process, American participants \((n = 221)\) were recruited from introductory communication courses at a large southeastern university from a departmental participant pool. The original sample included 336 participants; however, 115 were removed from the analysis: 33 participants failed attention checks, 29 participants failed manipulation checks, and 53 participants didn’t finish all the survey questions. The remaining 221 students were awarded class credit for their participation in this study. Additionally, Chinese participants \((n = 352)\) were recruited from one of the top China market research tools, Wenjuanxing, extensively utilized for academic research, customer feedback, market analysis, etc. The original sample included 554 participants; however, 202 participants were removed from the analysis:
100 participants failed attention checks; 102 participants failed manipulation checks. The analysis was conducted on the remaining 352 participants, who constituted a valid sample.

Demographic information is presented in Table 3.

**Table 3**  
*Demographics of U.S. and Chinese Participants*

<table>
<thead>
<tr>
<th>Country</th>
<th>American (n = 221)</th>
<th>Chinese (n = 352)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>68</td>
<td>206</td>
</tr>
<tr>
<td>Female</td>
<td>145</td>
<td>146</td>
</tr>
<tr>
<td>Transgender Female</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Non-binary/third gender</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Prefer not to say</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td>18-20</td>
<td>18-20</td>
</tr>
<tr>
<td>18-20</td>
<td>185</td>
<td>9</td>
</tr>
<tr>
<td>21-23</td>
<td>29</td>
<td>23</td>
</tr>
<tr>
<td>24-26</td>
<td>0</td>
<td>41</td>
</tr>
<tr>
<td>Above 26</td>
<td>2</td>
<td>279</td>
</tr>
<tr>
<td><strong>Ethnicity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>White/Caucasian</td>
<td>198</td>
<td>0</td>
</tr>
<tr>
<td>Black or African American</td>
<td>18</td>
<td>0</td>
</tr>
<tr>
<td>American Indian or Alaska Native</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Asian</td>
<td>10</td>
<td>352</td>
</tr>
<tr>
<td>Native Hawaiian or Pacific Islander</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Hispanic/Latino</td>
<td>14</td>
<td>0</td>
</tr>
<tr>
<td>Other</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td><strong>Education Level</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than High school</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>High school graduate</td>
<td>46</td>
<td>6</td>
</tr>
<tr>
<td>Some college</td>
<td>167</td>
<td>7</td>
</tr>
<tr>
<td>2 year degree</td>
<td>3</td>
<td>11</td>
</tr>
<tr>
<td>4 year degree</td>
<td>2</td>
<td>309</td>
</tr>
<tr>
<td>Master’s or Professional degree</td>
<td>0</td>
<td>13</td>
</tr>
<tr>
<td>Doctorate</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td><strong>Employment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employed part time</td>
<td>30</td>
<td>6</td>
</tr>
<tr>
<td>Employed full time</td>
<td>5</td>
<td>317</td>
</tr>
<tr>
<td>Unemployed looking for work</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

27
Design and Procedure

This research utilized a 3 (CSR message type: internal CSR vs. external CSR vs. Control) x 2 (Cultural Orientation: individualism vs. collectivism) between-subjects factorial design. The study was administered through the online platforms Qualtrics and Wenjuanxing separately. Qualtrics is a powerful online survey and research platform in the U.S., allowing organizations and individuals to collect, analyze and act on data and insights effectively. On the other hand, Wenjuanxing is one of the top market research tools in China, mainly utilized for academic research, customer feedback, market analysis, etc. It distributes research surveys to individuals within the participant pool, and those who complete the surveys earn points that can be used to recruit participants for future studies.

All participants were recruited and provided informed consent approved by the Institutional Review Board from the university in order to begin the study (see Appendix A and B for the adult consent form and recruitment letter). After consenting to participation in the study, participants were instructed to read one of the experimental press releases about internal CSR, external CSR, and control of a fake company, as they normally would (e.g., at their normal pace) (see Appendix C for stimuli materials). The survey was formatted so participants were required to stay on the stimulus page for a minimum of 45 seconds in order to ensure they did not disregard the experimental stimuli. After reading the posts, participants answered one manipulation check question and responded to the outcome variables related to corporate image, which assessed their perceptions toward the company. Lastly, participants responded to

<table>
<thead>
<tr>
<th>Unemployed not looking for work</th>
<th>12</th>
<th>5.4 %</th>
<th>Unemployed not looking for work</th>
<th>2</th>
<th>0.6 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retired</td>
<td>0</td>
<td>0 %</td>
<td>Retired</td>
<td>24</td>
<td>6.8 %</td>
</tr>
<tr>
<td>Student</td>
<td>169</td>
<td>77.5 %</td>
<td>Student</td>
<td>24</td>
<td>6.8%</td>
</tr>
<tr>
<td>Disabled</td>
<td>0</td>
<td>0 %</td>
<td>Disabled</td>
<td>0</td>
<td>0 %</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unemployed not looking for work</th>
<th>12</th>
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<th>2</th>
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</thead>
<tbody>
<tr>
<td>Retired</td>
<td>0</td>
<td>0 %</td>
<td>Retired</td>
<td>24</td>
<td>6.8 %</td>
</tr>
<tr>
<td>Student</td>
<td>169</td>
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<td>Student</td>
<td>24</td>
<td>6.8%</td>
</tr>
<tr>
<td>Disabled</td>
<td>0</td>
<td>0 %</td>
<td>Disabled</td>
<td>0</td>
<td>0 %</td>
</tr>
</tbody>
</table>
demographic and individual difference questions, including age, gender, ethnicity, and employment status, education (see Appendix D for detailed measures and scales).

**Stimulus Materials**

The stimuli were designed based on a real-life scenario that created two press releases reflecting corporations' internal and external CSR initiatives. Additionally, a control press release was created for comparison and establishing the validity and reliability of experiential results. A fake technology company, *Lattice Corporation*, was created especially for this study. Three kinds of press releases were included in the stimuli: (1) Internal CSR condition: Announcement of tuition reimbursement scholarships for employees and their dependents, distributed internally and accessible to employees, (2) External CSR condition: Announcement of the scholarship program, access to the public; (3) Control condition: Announcement of launching a new product, access to the potential consumers. Each press release had a different title to reflect CSR message type and control, and the main difference was the people each press release benefited. To maintain control over the effects of the stimuli, the word count and structure in each post were similar. All press releases included the same logo and boilerplate:

**About Lattice**

*Lattice* is a leading technology company that specializes in providing innovative solutions to a wide range of industries. With a commitment to excellence and a dedication to customer service, *Lattice* is dedicated to helping its clients achieve their goals.

**Manipulation**

Three press releases of CSR message type were manipulated in this study to investigate the differential effects of internal CSR, external CSR, and control messages on participants'
perceptions and attitudes toward the company. By varying the focus of CSR initiatives within the messages, this study aims to explore whether participants from different cultural orientations respond differently to each type of CSR message. According to Triandis (1993), the U.S. and China exemplify individualistic and collectivist cultural orientations, respectively. Consequently, this study operationalized participants’ cultural orientation based on their nationality. That said, U.S. participants were associated with individualistic cultural orientations, whereas Chinese participants were linked to collectivist cultural orientations.

Participants from two countries were randomly assigned to one of six conditions. Under the first condition, participants in an individualist country were exposed to the announcement of tuition reimbursement scholarships for employees and their dependents; The second condition had been manipulated that collectivist participants were exposed to the announcement of tuition reimbursement scholarships for employees and their dependents; In the third condition, participants in an individualism country were exposed to the announcement of the scholarship program. Participants under the fourth condition who are from a collectivist country were exposed to the announcement of scholarship program. Participants under the fifth condition who were from an individualism were exposed to control; Participants under the sixth condition who were from a collectivist country were exposed to the control. All conditions required participants to complete the full questionnaire (see Appendix E for the full questionnaire). The distribution of participants to each condition is shown in Table 4 below.

Table 4

Distribution of Participants
<table>
<thead>
<tr>
<th>Condition</th>
<th>Participant Count</th>
<th>Percentile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individualism x Internal</td>
<td>61</td>
<td>27.6 %</td>
</tr>
<tr>
<td>Collectivism x Internal</td>
<td>119</td>
<td>33.8 %</td>
</tr>
<tr>
<td>Individualism x External</td>
<td>77</td>
<td>34.8 %</td>
</tr>
<tr>
<td>Collectivism x External</td>
<td>118</td>
<td>33.5 %</td>
</tr>
<tr>
<td>Individualism x Control</td>
<td>83</td>
<td>37.6 %</td>
</tr>
<tr>
<td>Collectivism x Control</td>
<td>115</td>
<td>32.7 %</td>
</tr>
<tr>
<td>Total</td>
<td>573</td>
<td>100 %</td>
</tr>
</tbody>
</table>

**Manipulation Check**

After reading the press release, participants answered one manipulation check question to verify they attended to and understood who benefited from the corporate initiative described in the press release:

1. Which group was the focus of the press release you read?
   
   A. Local area high school students
   
   B. Employees and their dependents
   
   C. Prospective job applicants
   
   D. Consumers
   
   E. None of above.
As described previously, participants who did not answer correctly (i.e., pass) were removed from the sample prior to analysis.

**Measures**

**Corporate Image.** Participants’ perception of the corporation’s image was measured using an adapted version of the corporate image scale from Dukerich (1991). All items were thus employed with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. Generally I think Company Lattice has a good reputation in the community.
2. Generally I think Company Lattice has a good reputation in the industry.
3. Generally I think Company Lattice is actively involved in the community.
4. Generally I think Company Lattice has a good overall image.
5. Generally I think Company Lattice is known as a good place to work.
6. Generally I think Company Lattice has a good reputation among its customers.

Reliability for the corporate image scale was assessed using Cronbach’s alpha which indicated good reliability for ($\alpha = .80$). Index of the corporate image was calculated by computing the overall mean of the items ($M = 4.06, SD = .52$)

**Trust.** To measure participants’ perception of the trust, we adapted the trust scale from (Kim, 2001). All items were thus employed with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. Lattice treats people like me fairly and justly.
2. Whenever Lattice makes an important decision, I know it will be concerned about people like me
3. I believe that Lattice takes the opinions of people like me into account when making decisions.

4. Sound principles seem to guide Lattice’s behavior.

Reliability for the trust scale was assessed using Cronbach’s alpha which indicated good reliability for \(\alpha = .79\). Index of the trust was calculated by computing the overall mean of the items (\(M = 3.8, SD = .66\)).

**Corporate Credibility.** To measure participants’ perception of corporate credibility, we adapted the corporate credibility scale from (Chung et al., 2016). All items were thus employed with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. I like the Lattice company very much.
2. The Lattice company is honest.
3. The Lattice company makes truthful claims.
4. The Lattice company is reliable.
5. The Lattice company has experience.
6. The Lattice company is transparent.
7. The Lattice company cares for the world.
8. The Lattice company is very attractive.

Reliability for the corporate credibility scale was assessed using Cronbach’s alpha which indicated good reliability for \(\alpha = .88\). Index of the corporate credibility was calculated by computing the overall mean of the items (\(M = 3.86, SD = .62\)).

**Community Involvement.** To measure participants’ perception of community involvement, we adapted the community involvement scale from (Kim, 2001). All items were thus employed
with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. Lattice seems to be the kind of company that invests in the community.
2. I am aware that Lattice is involved in my community.
3. I think Lattice is very dynamic in maintaining good relationship with the community.

Reliability for the community involvement scale was assessed using Cronbach’s alpha ($\alpha = .66$). Index of the community involvement was calculated by computing the overall mean of the items ($M = 3.70, SD = .65$).

**Reputation.** To measure participants’ perception of reputation, we adapted the reputation scale from (Kim, 2001). All items were thus employed with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. Lattice has the ability to attract, develop, and keep talented people.
2. Lattice uses corporate visible and invisible assets very effectively.
3. Lattice is financially sound enough to help others.
4. Lattice is innovative in its corporate culture.

Reliability for the reputation scale was assessed using Cronbach’s alpha ($\alpha = .67$). Index of the reputation was calculated by computing the overall mean of the items ($M = 4.06, SD = .54$).

**Corporate Legitimacy.** To measure participants’ perception of corporate legitimacy, we adapted the corporate legitimacy scale from (Chung et al., 2016). All items were thus employed with a five Likert-type scale (1 = *Strongly Disagree*, 5 = *Strongly Agree*). Participants indicated their agreement with the measurement statements.

1. I have a positive opinion about Lattice.
2. I believe that Lattice company follows government regulations.
3. The Lattice company does a good job making their products.
4. I think that the Lattice company are honest.
5. I think that the Lattice company is a necessary part of our society.

Reliability for the corporate legitimacy scale was assessed using Cronbach’s alpha (α = .81).

Index of the corporate legitimacy was calculated by computing the overall mean of the items (M = 3.84, SD = .64). See Table 5 for a closer look at Cronbach’s alpha and descriptive analysis of each item that forms each survey scale.

**Table 5**

*Mean, Standard Deviations, and Reliability of Outcome Variables by Country*

<table>
<thead>
<tr>
<th>Country</th>
<th>U.S.</th>
<th></th>
<th></th>
<th>China</th>
<th></th>
<th></th>
<th>All</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>M</td>
<td>SD</td>
<td>α</td>
<td>M</td>
<td>SD</td>
<td>α</td>
<td>M</td>
<td>SD</td>
<td>α</td>
</tr>
<tr>
<td>Corporate Image</td>
<td>3.69</td>
<td>.52</td>
<td>.85</td>
<td>4.29</td>
<td>.36</td>
<td>.73</td>
<td>4.06</td>
<td>.52</td>
<td>.80</td>
</tr>
<tr>
<td>Trust</td>
<td>3.40</td>
<td>.64</td>
<td>.82</td>
<td>4.05</td>
<td>.54</td>
<td>.75</td>
<td>3.80</td>
<td>.66</td>
<td>.79</td>
</tr>
<tr>
<td>Corporate Credibility</td>
<td>3.35</td>
<td>.54</td>
<td>.87</td>
<td>4.17</td>
<td>.42</td>
<td>.71</td>
<td>3.86</td>
<td>.62</td>
<td>.87</td>
</tr>
<tr>
<td>Community Involvement</td>
<td>3.43</td>
<td>.69</td>
<td>.73</td>
<td>3.87</td>
<td>.56</td>
<td>.69</td>
<td>3.70</td>
<td>.65</td>
<td>.66</td>
</tr>
<tr>
<td>Reputation</td>
<td>3.68</td>
<td>.52</td>
<td>.68</td>
<td>4.29</td>
<td>.41</td>
<td>.70</td>
<td>4.06</td>
<td>.54</td>
<td>.67</td>
</tr>
<tr>
<td>Corporate Legitimacy</td>
<td>3.30</td>
<td>.54</td>
<td>.78</td>
<td>4.17</td>
<td>.43</td>
<td>.66</td>
<td>3.84</td>
<td>.64</td>
<td>.81</td>
</tr>
</tbody>
</table>
Demographics. Participants were asked to identify their age, gender identity (e.g., Female, Male, Transgender Male, Transgender Female, Non-binary / third gender, Prefer not to say), race/ethnicity (e.g., White/Caucasian, Black or African American, American Indian or Alaska Native, Asian, Native Hawaiian or Pacific Islander, Hispanic/Latino(a), Other), country (e.g., U.S., China), education (e.g., High school graduate, some college, 2 year degree, 4 year degree, Master’s or Professional degree, Doctorate), employment status (e.g., Employment Part-time, Employed Full Time, Unemployed Looking for Work, Unemployed not Looking for Work, Retired, Student, Disabled). This study obtained these participants’ information for demographics profile.

Plan for Analysis

Although six dependent variables were initially included in the current study, only three (corporate image, trust, and corporate credibility) were selected for data analysis and results reporting. This could be explained by two reasons. First, these three measures had the least amount of overlap. For instance, community involvement, which was one of the variables that was dropped, is addressed in the scale for corporate image. Second, these three measures had the highest Cronbach's alpha compared to the others, indicating that they were the more reliable measures. Considering these factors, selecting the corporate image, trust, and corporate credibility as the dependent variables for analysis was justifiable. A multivariate analysis of variance (MANOVA) was conducted to examine these variables in accordance with the research question and hypotheses.
CHAPTER FOUR

RESULTS

Data were analyzed using multivariate analysis of variance (MANOVA) with CSR message type and culture orientation as the independent variables and corporate image, trust and corporate credibility as the dependent variables. A 3 (CSR message type: internal CSR vs. external CSR vs. Control) x 2 (Cultural orientation: collectivism vs. individualism) MANOVA was employed to examine the effects of participants’ cultural orientation and CSR message type on corporate image, trust, and corporate credibility. This analysis revealed a significant omnibus effect of message type, Wilk’s $\lambda = .88$, $F(3, 564) = 12.23$, $p < .001$, partial $\eta^2 = .45$, and a significant effect of culture, Wilk’s $\lambda = .55$, $F(3, 564) = 153.53$, $p < .001$, partial $\eta^2 = .45$. A significant omnibus interaction effect (CSR message type x Culture) was also revealed, Wilk’s $\lambda = .98$, $F(6, 564) = 12.21$, $p = .04$, partial $\eta^2 = .04$. Univariate analyses associated with each dependent variable were then examined to evaluate each hypothesis and research question. Table 6 below reports the statistics for these analyses and associated descriptive statistics.

Table 6

*Test and Descriptive Statistics for Outcome Variables Across Conditions*

<table>
<thead>
<tr>
<th>CSR Message Type</th>
<th>Corporate Image</th>
<th>Trust</th>
<th>Corporate Credibility</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$F$</td>
<td>partial $\eta^2$</td>
<td>$F$</td>
</tr>
<tr>
<td>Internal</td>
<td>4.12 (0.52)</td>
<td>.52</td>
<td>3.89 (0.65)</td>
</tr>
<tr>
<td>External</td>
<td>4.18 (0.47)</td>
<td>.47</td>
<td>3.78 (0.61)</td>
</tr>
<tr>
<td>Control</td>
<td>3.89 (0.51)</td>
<td>.51</td>
<td>3.74 (0.71)</td>
</tr>
</tbody>
</table>
Main Effects of CSR Message Type on Trust, Corporate Image, and Credibility

Results revealed no significant differences in trust between CSR message types: $F(2, 572) = 1.68, p = .19$, partial $\eta^2 = .01$. However, the analysis revealed a significant effect of CSR message type on corporate image, $F(2, 572) = 26.2, p < .001$, partial $\eta^2 = .09$. Participants exposed to an external CSR message ($M = 4.18, SD = .47$) reported greater corporate image than those exposed to an internal CSR message ($M = 4.12, SD = .52$) and control messages conditions ($M = 3.89, SD = .51$). Regardless, participants who were exposed to either external or internal CSR message demonstrated a stronger perception of corporate image compared to those who were exposed to control message condition. Furthermore, the analysis showed a significant effect
of CSR message type on corporate credibility, $F(2, 572) = 9.95, p < .001$, partial $\eta^2 = .03$.

Exposure to either internal ($M = 3.92, SD = .60$) or external CSR messages ($M = 3.93, SD = .56$) led to greater corporate credibility compared to exposure to a control (non-CSR) message ($M = 3.73, SD = .66$). However, no significant difference of perceived corporate image was found between the internal and external CSR message conditions.

**Type X Culture Effects on Trust, Corporate Image, and Credibility**

The H1 predicted the positive influence of internal CSR messages on corporate image is stronger in an individualistic than a collectivistic culture, and H2 predicted the positive influence of external CSR messages on corporate image is stronger in a collectivistic than an individualistic culture. Results revealed a significant effects of cultural orientation on trust, $F(1, 572) = 163.66, p < .001$, partial $\eta^2 = .22$. Trust was higher among Chinese participants ($M = 4.05, SD = .54$) than among US participants ($M = 3.40, SD = .64$) regardless of message type. However, no significant interaction effect was found between CSR message type and cultural orientation, $F(2, 572) = 1.57, p = .21$, partial $\eta^2 = .01$.

As for corporate image, analysis revealed that a significant effect of culture, $F(1, 572) = 276.17, p < .001$, partial $\eta^2 = .33$. Chinese participants ($M = 4.29, SD = .36$) showed a more positive perception of corporate image compared to U.S. participants ($M = 3.70, SD = .52$) across message type conditions. However, this main effect should be interpreted in light of a significant interaction effect between CSR message type and cultural orientations, $F(2, 572) = 4.82, p < .01$ partial $\eta^2 = .02$. Chinese participants exhibited a more positive perception of corporate image after they were exposed to either internal ($M = 4.32, SD = .39$) or external CSR message conditions ($M = 4.36, SD = .34$), in contrast to the control message condition ($M = 4.19, SD = .35$). U.S. participants demonstrated a more positive perception of corporate image in
the external CSR message condition \((M = 3.90, SD = .52)\), than in the internal CSR message condition \((M = 3.72, SD = .53)\). More positive corporate image was perceived in either CSR message condition than in the control message condition \((M = 3.47, SD = .41)\).

Lastly, results showed a significant effect of cultural orientation on corporate credibility, \(F(1, 572) = 429.56, \ p < .001\), partial \(\eta^2 = .43\), which indicated that Chinese participants reported a higher level of corporate credibility \((M = 4.17, SD = .42)\) compared to U.S. participants \((M = 3.35, SD = .53)\) after exposure to any message. That said, a significant interaction effect between CSR message types and cultural orientation, \(F(2, 572) = 4.82, \ p < .01\) partial \(\eta^2 = .02\), revealed that, although no differences were found among Chinese participants, U.S. participants who were exposed to an external CSR message \((M = 3.53, SD = .49)\) reported a higher level of corporate credibility compared to those exposed to a control (non-CSR) message \((M = 3.18, SD = .57)\).

Perceived credibility did not significantly differ between the internal CSR message condition and the external CSR or control message conditions.

Based on these findings, the H1, which predicted a positive impact of internal CSR messages on the corporate image in an individualistic culture, was not supported. In fact, no interaction effects related to internal CSR were revealed. The H2, which predicted external CSR messages would exert a more positive impact on corporate image in a collectivistic culture, was not supported, as the results of the interaction effects contradicted the hypotheses.
CHAPTER FIVE

DISCUSSION

This thesis was designed to examine how internal and external CSR messages impact corporate image in a cross-cultural context, specifically the U.S. and China as representatives of individualist and collectivist cultural orientations. To answer RQ1 concerning the relative effects of internal and external CSR messages on corporate image, although the statistical findings indicated no significant difference in trust between internal and external CSR message conditions, but significant effects of internal and external CSR messages were found on corporate image and corporate credibility. To further clarify, participants exposed to an external CSR message condition reported greater corporate image than those exposed to an internal CSR message and control messages. Regardless, participants who were exposed to either external or internal CSR message demonstrated a stronger perception of corporate image compared to those who were exposed to control message condition. Furthermore, the analysis showed that exposure to either internal or external CSR messages led to greater corporate credibility compared to exposure to a control (non-CSR) message.

In addition, the study found different levels of trust, corporate image, and corporate credibility among participants from China and the U.S., such that Chinese participants showed a more positive perception of trust, corporate image, and credibility than U.S. participants regardless of message exposure (CSR or non-CSR), revealing underlying differences of cultures and value orientations. Overall, these findings directly address the RQ1, demonstrating that external CSR messages resulted in a higher corporate image than both internal CSR and control conditions, and both external and internal CSR messages led to greater corporate credibility than the control condition.
Regarding the H1 and H2 that postulated the influence of internal and external CSR on the corporate image in individualistic and collectivist cultures, the study identified a significant interaction effect of CSR message type and cultural orientation on corporate image and credibility. For corporate image, Chinese participants exposed to internal or external CSR message conditions reported more positive perceptions of corporate image than those in the control (non-CSR) condition. On the other hand, U.S. participants demonstrated the most positive perception of corporate image in the external CSR message condition, followed by the internal CSR message condition, and lastly, the control message condition. When it comes to corporate credibility, Chinese participants did not show a varying level of corporate credibility no matter what CSR message conditions they were in. U.S. participants, however, who were exposed to an external CSR message perceived a higher level of corporate credibility compared to those who were exposed to a control message. Those who were in the internal CSR message condition did not differ in perceived corporate credibility compared to those in the external CSR and control conditions. Based on the findings above, we can conclude that H1 and H2 were not supported, but these findings still offer valuable insights and novel contributions.

**CSR Message Type**

Results of this study indicate there was no significant difference in trust between the internal CSR message, external CSR message, and control message. A plausible explanation is that stakeholders tend to perceive a corporation's CSR initiatives with skepticism and question their dedication and commitment to CSR if they consider these initiatives to lack transparency and authenticity (Combs & Holladay, 2013). Stakeholders may believe that corporations are more focused on improving their corporate image or making profits than actually creating a positive impact on their employees or the broader society. This is demonstrated by Kim and Rim
(2019), who claim that transparency is one of the critical elements of effective CSR communication. If organizations fail to address these key elements, it will lead to public skepticism toward the organization's CSR altruism and a negative evaluation of the organization. Furthermore, the way in which CSR-related messages are communicated plays a significant role in whether stakeholders trust corporations. If the CSR-related messages are not communicated effectively or easily understandable, this may lead to mistrust issues among the stakeholders. Bögel (2019) demonstrated such a relationship between consumer trust and ongoing CSR communication. He found that consumers' trust in companies decreases significantly if corporations provide vague or inconsistent CSR messages during communication. Therefore, effective CSR communication is a critical component in establishing trust between corporations and stakeholders. Neglecting to do so may result in outcomes contrary to what corporations initially anticipate, ultimately hindering their efforts to employ CSR initiatives. Lastly, as the Lattice company used in the research experiment was fabricated solely for the current study, participants might have skepticism or difficulties in building trust with the company. Consequently, this may impact their level of trust in corporations after exposing the experimental press releases.

Lastly, trust tends to be more strongly influenced by direct interactions and experiences with a company (Kim & Kim, 2020), while corporate image and credibility are shaped by a broader range of external factors (e.g., reputation, transparency, crisis management, etc.). As a result, participants may not be able to establish a sense of trust in the company based solely on reading a single CSR message, as it does not provide them with a direct experience or interaction. However, the information in the CSR message can contribute to forming a general impression of the company. In this context, it becomes understandable why there were no
significant differences in trust levels among participants exposed to internal CSR, external CSR, and control messages. Conversely, corporate image and credibility did show significant differences, as these concepts are more influenced by the broader information presented in the messages.

As for corporate image, a significant difference was found in different CSR message types. One of the main findings was that external CSR message led to a greater corporate image than internal CSR or control messages. According to Farooq et al. (2014), external CSR refers to the practices and initiatives of a corporation aimed at making a positive contribution to the broader community and environment. Conversely, internal CSR focuses on the efforts made by corporations to enhance employee-related outcomes. (Chatzopoulou et al., 2022; Duthler & Dhanesh, 2018; Hameed et al., 2016; Mehta, 2020; Soni et al., 2001). Drawing upon the distinction between external and internal CSR, it could be speculated that external CSR activities may be more visible and tangible to stakeholders, leading to a more straightforward evaluation and perception of corporations (Yang & Stohl, 2019). Therefore, when stakeholders receive external CSR message, they are likely to perceive the corporation as responsible for making positive contributions to the community and caring about social development and the environment. This can lead to a more favorable impression of the corporation holistically.

Another significant finding regarding the corporate image is that participants who were exposed to both external and internal CSR message conditions exhibited a higher corporate image compared to those who were in the control message condition. This suggests that CSR activities, whether internal or external, can contribute to a positive corporate image among stakeholders (Kim et al., 2020; Virvilaite & Daubaraite, 2011). While internal CSR activities may not have the same level of tangibility and visibility as external CSR activities, they are often
reckoned as more trustworthy and reliable than product promotions or company advertisements. This is because internal CSR initiatives, such as employee training, health care and insurance, and paid maternity leave, demonstrate a genuine commitment to responsible business practices that benefit both the corporation and its employees (Duthler & Dhanesh, 2018). Hence, participants are more likely to have a favorable perception of the corporation after receiving internal and external CSR messages from corporations. This finding underscores the importance of CSR initiatives in building a positive corporate image, which can ultimately lead to loyalty from stakeholders (Gürlek et al., 2017; Lee et al., 2019).

Lastly, a significant effect on corporate credibility was identified by the results. To elaborate further, both external and internal CSR messages led to greater corporate credibility than the control message among participants. The control message of this study is about a new product release, so it may not demonstrate a company’s commitment to social responsibility or ethical contributions to business practices. Therefore, participants may solely perceive such companies as profit-driven that promote their new products or services without being responsible for social development and community involvement. This finding highlights the importance of CSR in establishing and maintaining corporate credibility (Hur et al., 2013). By engaging in both external and internal CSR initiatives and effectively communicating them to stakeholders, companies can establish themselves as trustworthy and socially responsible, which can lead to increased credibility and support from stakeholders (Lock & Seele, 2017; Tokoro, 2007; Ogunfowora et al., 2018).

Cultural Orientation

The study revealed significant differences in trust, corporate image, and corporate credibility between individualistic and collectivistic cultures. Notably, Chinese participants
demonstrated a higher level of trust, corporate image, and credibility than U.S. participants after being exposed to three experimental press releases. These findings could possibly be explained by the government influence, cultural values, the history and familiarity with CSR.

Government Influence

China, as one of the most populated countries in the world, is facing significant environmental and economic challenges, such as pollution, income inequality, job shortage, etc. (Han et al., 2015; Liu et al., 2005; Liu & Raven, 2010; Morrison, 2014). To address these challenges, the Chinese government has implemented various initiatives to promote sustainable development, one of which is to encourage corporations to take responsibility for their impact on the environment and society (Tang et al., 2018). As such, the Chinese government places significant value on and supports companies that actively engage in CSR activities, contributing to the positive perception and recognition of CSR initiatives among the public. Additionally, China exhibited the highest level of government trust among 26 countries worldwide, based on the 2023 Edelman Trust Barometer Global Report (Edelman, 2023). That said, the Chinese may be more inclined to trust the government and accept its claims regarding the acknowledgment of companies. Lastly, the government-controlled media reinforces and strengthens such perception and recognition, ultimately impacting how individuals perceive organizations. Taken together, the impact of these factors makes Chinese participants more likely to reckon with companies that employ CSR initiatives positively.

On the contrary, the U.S. is widely recognized as the world’s largest national economy, with a significant level of media freedom (Merelli, 2017). Although the U.S. government has taken steps to encourage policies and initiatives aimed at promoting CSR practices, it does not have the same level of control over media as the Chinese government. This allows for a broader
range of perspectives and opinions to be freely expressed, which may contribute to a more critical and skeptical attitude toward corporate social responsibility among U.S. participants. Consequently, the impact of media on public perceptions and attitudes towards CSR activities and the corporations that undertake them is not as substantial. Given such differences, it is understandable why Chinese participants demonstrated a higher level of trust, corporate image, and credibility after being exposed to CSR messages compared to U.S. participants, reflecting the development history and the degree of media control of both countries.

Cultural Values

The U.S. is often recognized as an individualist culture, whereas China is widely regarded as a collectivist culture (Smith & Dugan, 1998). These two cultural orientations are opposing perspectives that shape people's perceptions and behaviors differently. Expanding on that, individualists “are primarily motivated by their own preferences, needs, rights, and the contracts they have established with others; give priority to their personal goals over the goals of others” (Triandis, 2018, p.2). On the other hand, collectivists are not required to share personal relations but a common set of values and norms, which may require that personal interests be disregarded so as to prioritize group goals and needs (Etzioni, 1968; Wagner, 1995). Therefore, the underlying differences in cultural values and social expectations between these two cultural orientations can significantly influence how individuals perceive and respond to CSR messages.

To elaborate, Chinese participants place a higher value on companies that make societal contributions and are responsible, as this aligns with their cultural beliefs and social expectations. Consequently, when Chinese participants receive CSR messages from companies, they easily trust these companies and establish a positive perception of corporate image and credibility. On the contrary, U.S. participants may be more skeptical of corporate responsibility
initiatives that are perceived as strategic moves to influence public opinion or obtain benefits through CSR activities (Rim & Kim, 2016). After receiving the CSR messages, their perception of the messages may not be as positive as that of the Chinese participants. This demonstrates the differing cultural perspectives between Chinese and U.S. participants ultimately lead to varying levels of perception of trust, corporate image, and corporate credibility after being exposed to CSR messages.

Moreover, even after exposure to control (non-CSR-related) message, Chinese participants persistently exhibited higher levels of trust, corporate image, and credibility in comparison to U.S. participants. One potential explanation for this phenomenon may be rooted in cultural contexts, with Chinese culture being classified as high-context, placing significant emphasis on implicit cues and nonverbal signals during communication. In contrast, U.S. culture is characterized as low-context, prioritizing direct, explicit, and verbal messages (Hall, 1976). These distinctions could lead Chinese participants to be more sensitive about messages, which in turn might result in more favorable perceptions of trust, credibility, and image of corporations compared to U.S. participants.

The History and Familiarity with CSR

The concept of CSR was initially introduced and developed in the U.S. with a long history behind it. Bowen (1953) first resented the CSR concept as "obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6). Built on such a definition, Carroll (1979) defined CSR as a four-part conceptual model describing corporate social performance, which includes economic, legal, ethical, and philanthropic aspects. Since then, scholars have conducted extensive research on CSR over the decades, leading to the
development of a significant body of relevant literature. Considering the history of CSR is long and vast in the U.S., it is reasonable to assume that U.S. participants have a greater degree of familiarity and knowledge regarding it. Along with it, a prevailing sense of skepticism among the public towards CSR, such as disbelief about CSR activities and messages and the motivation of CSR initiatives, has been well illustrated in the previous literature. (Forehand & Grier, 2003; Rim & Kim, 2016; Yoon et al., 2006). With these as backdrops, U.S. participants may approach CSR messages with a more critical and skeptical attitude toward the motives and purposes of corporations. They may not view corporations' CSR initiatives as acts of altruism but rather as profit-driven or image management strategies, resulting in a cautious attitude toward such initiatives.

In contrast, the history and evolution of CSR are relatively short in China. The initial concept of CSR was drafted by the first Chinese Company Law (CCL) in the 1990s (Zhao, 2014). In 2007, the release of the CSR guidelines by the State Council marked a significant step in the development of CSR in China (State Grid Corporation of China, 2008), demonstrating the government's strong endorsement of CSR and provided a clear signal that companies should integrate CSR into their business operations. After that, CSR started to attract attention and become an essential part of China's corporate culture. Although CSR has been present for 30 years in China, it is still considered a comparatively new concept, particularly when compared to the U.S. Therefore, it is highly likely that some Chinese people are still unaware or unfamiliar with the concept of CSR or its role in business practices. As a consequence, they may not have sufficient knowledge and are less likely to be skeptical of corporations' CSR practices but prefer to view CSR positively, explaining their higher level of perception of trust, corporate image, and corporate credibility after being exposed to CSR messages compared to U.S. participants.
Cross-Cultural Differences

The results concerning the interaction effect between CSR message type and cultural orientation were somehow consistent with the findings related to the impact of CSR message type on trust, corporate image, and credibility. To further explain it, there was no significant interaction effect on trust, regardless of the participants’ receiving CSR message type and cultural orientation. In other words, the impact of CSR message type on trust did not vary significantly between U.S. and Chinese participants. This insignificance could possibly be that the designed CSR-related press releases were not perceived as trustworthy among participants in both countries. As mentioned earlier, the use of a fake company in the press releases could have made it difficult for participants from both countries to fully believe and trust the information presented in the messages, potentially decreasing any cultural differences in the perception of trust. If the CSR messages had been rephrased in a more authentic manner, it is possible that there would have been a significant difference in the perception of trust between U.S. and Chinese participants.

Conversely, a significant interaction effect was found for corporate image. Notably, Chinese and U.S. participants showed varying levels of the corporate image after being exposed to different CSR messages. Expanding on that, it was found that Chinese participants demonstrated a higher level of corporate image after receiving internal or external CSR messages as opposed to the control message. In contrast, U.S. participants demonstrated the highest perception of corporate image in the external CSR message condition, followed by the internal CSR message condition, and lastly, the control message condition. One possible explanation for this finding is that Chinese participants may not be as familiar with the concept of CSR and its role in business practices, which could lead them to view internal or external CSR messages
more positively compared to product release or promotion messages. On the other hand, U.S.
participants may have a more cautious or skeptical attitude toward CSR due to the longstanding
history of CSR in the U.S. context (Vanhamme & Grobben, 2008). Therefore, after being
exposed to CSR messages, they may tend to view external CSR message more positively than
internal CSR or control messages, as it is more visible and tangible to them, allowing for a more
straightforward evaluation and perception of corporations (Yang & Stohl, 2019). Based on the
reasons above, we can conclude that the combination of the CSR history and the tangible and
straightforward characteristics of external CSR initiatives are the main reasons for the significant
difference in the impact of CSR message type on the corporate image between Chinese and U.S.
participants.

Lastly, Chinese and U.S. participants also showed a significant difference in corporate
credibility after receiving CSR messages. To explain it further, Chinese participants did not
demonstrate a significant difference in perception of the corporate credibility between CSR
message types. Similar to the trust, the use of a fabricated company in the press releases may
have made it difficult for Chinese participants to consider the company credible, potentially
decreasing the differences in perception between CSR message types. Additionally, the
establishment of trust and corporate credibility may require a longer period of time and a higher
familiarity with the company rather than being formed based on the reading of one press release.
As for U.S. participants, they exhibit a greater perception of corporate credibility after receiving
external CSR messages than in a control message condition. This difference between U.S. and
Chinese participants may stem from varying cultural values, as U.S. participants tend to view
external CSR activities as a means for companies to make a positive impact on the community,
whereas Chinese participants may perceive them as fulfilling social obligations and government requirements (Ramasamy & Yeung, 2008).

The cross-cultural differences exhibited by U.S. and Chinese participants in their responses to CSR messages can be seen as a reflection of the role of the framing effect in culture. Gamson and Modiglini (1980) defined the framing effect as "central organizing idea or storyline that provides meaning to an unfolding strip of events, weaving a connection among them. The frame suggests what the controversy is about, the essence of the issue" (p. 143). Therefore, the framing effect is about how information is presented and can influence decision-making (Kühberger, 1995; Maule & Villejoubert, 2007). Given the differences in cultural values and norms, the way CSR messages are framed can influence how individuals in different cultural backgrounds perceive and respond to them. For example, Chinese collectivist culture places a strong emphasis on obedience to authority and prioritizing the needs of the group over the needs of the individual (Tamis-LeMonda et al., 2007; Triandis, 2001). Thus, the Chinese may be more likely to consider the media report and the government's attitude towards companies adopting CSR activities, which eventually shape their own judgment and perceptions. On the other hand, U.S. individualistic culture stresses the importance of individual opinions and judgments, which may lead Americans to form their own attitudes and perceptions toward companies implementing CSR activities. Given such background, it is understandable why U.S. and Chinese participants exhibited varying levels of trust, corporate image, and credibility upon reading CSR messages.

**Practical Contributions**

The increasing global importance of CSR highlights the necessity of understanding how to employ CSR strategies to enhance corporate image and profits across various cultural
contexts. Therefore, the findings of the current study could offer potential insights and valuable guidance for public relations industries and professionals seeking to fully employ CSR strategies to achieve desired outcomes worldwide. To elaborate, the study revealed that individuals’ cultural background significantly impacts their perception of CSR, leading to varied impressions of the same CSR messages. With this in mind, companies and practitioners should consider the national culture of their target markets before launching global campaigns or designing products. Moreover, it is crucial for companies to concentrate on creating and tailoring CSR-related messages culturally. This will enhance their corporate image and reputation in global markets by demonstrating an understanding and convergency for diverse cultural contexts.

Furthermore, the findings of the current results have valuable implications for international campaigns. Companies should carefully evaluate and access how their target customers perceive their CSR initiatives before deciding on which type of CSR activities to invest resources in. As previously noted, Nike has adapted its CSR endeavors to the particular countries and cultural contexts in which it operates (Patel, 2020; Ren, 2019). This approach enables Nike to make a more substantial impact and forge stronger connections with stakeholders in those countries. As a result, it allows Nike to be more adaptable and accountable to the evolving societal expectations and requirements in various cultural settings. Drawing from Nike's example, professionals should strive to develop CSR messages that are best suited for each cultural context, in order to effectively communicate their CSR objectives to the relevant audiences in online settings.

Lastly, the findings of the current study indicate that building trust with stakeholders is a gradual process that cannot be achieved through CSR initiatives alone. Therefore, companies and practitioners should consider exploring alternative approaches to enhancing their relationships
with stakeholders and developing trust, in addition to simply utilizing CSR strategies. This highlights the importance of a multifaceted approach to stakeholder engagement, which may involve building rapport through ongoing communication, providing high-quality products or services, and demonstrating a commitment to ethical business practices (Aakhus & Bzdak, 2015). By adopting a more diverse approach, companies can establish more meaningful and long-lasting relationships with their stakeholders and ultimately improve their corporate image and achieve business success in the marketplace.

**Limitations and Future Direction**

Although the present study makes significant contributions to the relevant literature, it is essential to recognize the limitations. Primarily, there are four concerns with the sample. Firstly, the U.S. sample was recruited from the college participant pool, resulting in a majority of participants being undergraduate students. That said, the age of the American samples is younger than that of the Chinese samples. Previous studies have shown that younger generations, including Gen Z, tend to exhibit greater awareness and interest in CSR (Kim & Austin, 2019). As such, the age disparity between American and Chinese samples may potentially affect the generalizability of research findings. Secondly, the U.S. sample lack of diversity, with it was predominantly comprised of White Americans (89.6%). Therefore, the sample representation has to be considered when drawing generalizations based on the U.S. sample. Thirdly, the number of Chinese and U.S. sample was not completely balanced, with 352 Chinese participants and 221 U.S. participants. Considering the limited time frame of recruiting participants and the competing deadline of finishing the thesis, the researchers faced intensive time constraints and may not have had enough time to ensure the Chinese and U.S. samples were completely even. Lastly, the researchers had to drop a considerable number of participants (115 Americans and
202 Chinese) who failed the manipulation check and two attention checks. This may introduce bias into the sample, as those who failed the manipulation check may significantly differ from those who did not. As such, it may skew the results in unpredictable ways or impact the generalizability of the results.

To address the limitations of the sample, future research should consider recruiting U.S. participants from other platforms, such as Prolific and Amazon Mechanical Turk, to ensure greater diversity and representativeness of the sample. Moreover, future studies should establish a clear timeline that reflects each step of the research process and allows sufficient time for collecting a balanced and diverse sample. Thirdly, future research could conduct sensitivity analyses by including the dropped participants and confirm whether the results remain consistent instead of dropping them directly. Also, researchers should design survey questions more scientifically and reasonably, avoiding vague or ambiguous questions that may lead to confusion or uncertainty among participants. This may significantly enhance the participants’ engagement and increase their response rates.

Additionally, three concerns regarding experimental stimuli should be given attention. To elaborate, the stimuli in the current study were not pre-tested to ensure adequate validity and variance between different press releases due to competing timelines. This may potentially affect the internal validity and effectiveness of manipulating or isolating the independent variables, which may result in insignificant variations in participants' perceptions following exposure to different experimental conditions. Furthermore, it is important to consider how the type of stimuli used in the study could affect participants' perceptions. For example, the current study employed three press releases using a fake company as stimuli, and the impact on participants' perceptions may vary if other stimulus types (e.g., news, commercials, etc.) were employed or if
the company were familiar to participants. Finally, the study used a fake company headquartered in the U.S. as stimuli. However, the trust disparity between domestic and foreign companies in China might influence the research findings. To elaborate further, the Chinese tend to trust domestically headquartered companies more than those based in foreign countries (Edelman, 2023). This significant trust deficit for companies abroad may affect the research outcomes. Therefore, future research should conduct pre-tests on the stimuli, reflect feedback and suggestions, explore different types of stimuli until the most effective one is found, and design stimuli with companies headquartered in both China and foreign countries. These approaches may significantly enhance the validity and reliability of the current study.

Furthermore, the current research employed a general corporate image concept due to the limited number of items on the original corporate image scale (only six items). Thus, we incorporated five additional subscales: trust, corporate credibility, corporate legitimacy, community involvement, and reputation to capture a more comprehensive understanding of the corporate image. However, these subscales have overlapped with each other, which may impact the statistical results of the study. While the researcher provided a rationale for incorporating these subscales, a more thorough and explicit justification would further strengthen the validity and reliability of the research findings. Therefore, future research should consider adopting more validated scales to measure corporate image holistically, avoiding potential issues with overlap or redundancy between different subscales.

Next, a deeper exploration of the influence of issue salience and congruence on CSR-related outcomes is needed. To elaborate, issues salience refers to an issue's perceived significance or prominence to society and the public during a particular time (Spoon & De Vries, 2014). This helps identify the most crucial issues for various stakeholders, allowing them to
tailor CSR initiatives to public expectations, ultimately fostering a positive reputation and corporate image (Carroll & McCombs, 2014; Milfeld et al., 2022). Apart from this, the research found in past literature has demonstrated that how consumers perceive the relationship between the CSR initiatives and the company’s core business could impact their impressions, and it is known as congruence (García-Jiménez et al., 2017; Jong & Meer, 2017). This congruence plays a vital role in shaping CSR outcomes and stakeholder engagement.

Concerning the current study, we created a technology company that donates to a local high school. Given that the American samples are college undergrad students who have just graduated from high school, this CSR activity might be more salient to them, potentially affecting their perceptions. Also, instead of donating money to a local high school, it could be more congruent for participants if the technology company provided technological devices. These may have impacts on the research findings, and future research should take them into account by considering the issue salience for the participants and designing scenarios that align more closely with the company’s core business and CSR activities.

Another potential direction for future research is to investigate the potential mediating mechanisms that may underlie the relationship between CSR message types and corporate images, such as perceived relevance, perceived sincerity, CSR attitude, etc. These variables may play a crucial role in shaping individuals’ perceptions and evaluations of CSR initiatives and could provide valuable insights into how CSR messages can be effectively designed and communicated in cross-cultural contexts. By exploring this direction, future research will provide a more comprehensive and nuanced understanding of the mechanisms through which CSR initiatives can enhance the overall image of corporations. Consequently, this can help
corporations develop more effective CSR strategies that align with the expectations and values of their target audience.

Lastly, future research could place greater emphasis on exploring a wide range of industries to ensure that the findings are more generalizable and applicable. Different industries might have distinct expectations and values concerning CSR, which could affect the connection between CSR and corporate image. For instance, stakeholders in the energy industry may anticipate companies to emphasize the use of sustainable materials and promote energy efficiency. On the other hand, in the fast food industry, consumers may prioritize health and nutrition concerns. Through conducting industry-specific research, companies can make better-informed decisions regarding resource allocation and the design of their CSR strategies. Ultimately, it helps companies develop more effective and targeted strategies that resonate with their stakeholders and improve their overall image.
CHAPTER SIX

CONCLUSION

The current study was designed to examine how internal and external CSR messages impact the image of corporations in a cross-cultural context. Specifically, the U.S. and China were selected as the representatives of individualism and collectivist cultural orientations. A 3 (CSR messages type: internal vs. external vs. control) x 2 (Cultural orientation: individualist vs. collectivist) between-subjects experiment was conducted to examine the research question and hypotheses. Results showed that U.S. and Chinese participants demonstrated varying corporate image and credibility levels. While the effect of CSR messages on trust did not display a significant difference between participants from the U.S. and China or between participants from both countries generally, Chinese participants showed a higher level of trust, corporate image, and credibility than U.S. participants after receiving CSR messages. Moreover, a notable interaction effect between the type of CSR message and cultural orientation was observed in the corporate image and credibility among participants from both countries. To elaborate, Chinese participants had a higher corporate image with both internal and external CSR messages, while U.S. participants had the highest corporate image with external CSR, followed by internal CSR, and lowest in control conditions. Despite no corporate credibility variation for Chinese participants, U.S. participants perceived higher credibility with external CSR message compared to control conditions.

The key takeaway of the current study is to demonstrate that internal and external CSR messages have distinct effects on corporate image, and these effects vary across different cultural contexts. To our knowledge, no research has examined the role of cultural factors, such as individualism and collectivism, in shaping internal and external CSR communication. Thus, the
findings of the current study shed light on CSR communication research in a cross-cultural context, paving the way for continuing research in the future.

The practical implications of this study provide potential insights to public relations practitioners who want to utilize CSR strategies to advance corporate image in cross-cultural business as well as increase the overall understanding of CSR practices amongst two dominant cultural orientations of the world. Furthermore, this study and its findings can inspire and inform global companies to develop cultural-specific messages of CSR to enhance their corporate image in international markets.
APPENDICES
Appendix A

Adult Consent Form

Information about the Research Study

Clemson University

The Impact of the CSR Messages Type on Corporate Image: A Cross-Cultural Investigation

KEY INFORMATION ABOUT THE RESEARCH STUDY

Dr. Erin Ash is inviting you to volunteer for a research study. Dr. Erin Ash is an associate professor at Clemson University conducting the study with Hansen Lee, a graduate student at Clemson University.

Study Purpose: The purpose of this research is to better understand how messages from companies affect their corporate image in a cross-cultural setting.

Voluntary Consent: Participation is voluntary, and you have the option to not participate. If you decide not to take part or to stop taking part in this study, it will not affect your grade in any way. An alternate assignment is available for those who do not wish to participate in research to earn the required course credit.

Activities and Procedures: Your part in the study will be to read a press release and answer questions about your attitudes and perceptions of the message and its source.

Participation Time: It will take you about 20-30 minutes to be in this study.

Risks and Discomforts: We do not know of any risks or discomforts to you in this research study.

Possible Benefits: You may not benefit directly from taking part in this study; however, this study may help you better understand how and why you have different impressions on corporations adopting internal and external corporate social responsibility.
EXCLUSION/INCLUSION REQUIREMENTS

Participants in this study must be at least 18 years of age.

INCENTIVES: Participants in this study will earn 5 points of research participation credit.

Participants must complete the study in full to earn credit. No partial credit will be awarded.

PROTECTION OF PRIVACY AND CONFIDENTIALITY

The data collected and retrieved from Qualtrics will be stored on a private database accessible only to the principle investigator and associates working on the research. The results of this study may be published in scientific journals, professional publications, or educational presentations. The information collected during the study will not be used or distributed for future research studies. No identifiable information will be collected during the study or on the research study instruments.

CONTACT INFORMATION

If you have any questions or concerns about your rights in this research study, please contact the Clemson University Office of Research Compliance (ORC) at 864-656-0636 or irb@clemson.edu. The Clemson IRB will not be able to answer some study-specific questions. However, you may contact the Clemson IRB if the research staff cannot be reached or if you wish to speak with someone other than the research staff. If you have any study related questions or if any problems arise, please contact Dr. Erin Ash, ash3@clemson.edu.

CONSENT

By participating in the study, you indicate that you have read the information written above, been allowed to ask any questions, and you are voluntarily choosing to take part in this research. You do not give up any legal rights by taking part in this research study.
If you choose to consent, please click “I agree” to indicate that you agree to participate in this research study. The prompt below will serve as your digital signature and your confirmation of consent.

_____ I agree, and I consent to being a participant in this study.

_____ I DO NOT agree, and I do not wish to participate in this study.
Appendix B

Recruitment Letter

(This recruitment message will be translated in Mandarin for Chinese participants)

Hi,

I am a graduate student researcher at Clemson University working with advisor Dr. Erin Ash. I am conducting a study about the impact of Corporate Social Responsibility (CSR) message types on corporate image. I would like to invite you for my research based on your understanding of internal and external CSR and the impression of corporations. The study has been approved by the IRB team at Clemson << IRB2022-0798-01 >>.

I’d like to invite you to finish an online survey. The survey will take approximately 20-30 minutes of your time. You may receive course credit after participation.

Thank you for your consideration. If you have any questions, please contact Dr. Erin Ash (Ash3@clemson.edu) or Hansen Lee (hansenl@clemson.edu).

Sincerely,

Hansen Lee
Appendix C

Stimuli

A cloud-based performance management solution company, *Lattice*, is created especially for this study. Three kinds of press releases are included: (1) Announcement of tuition reimbursement scholarships for employees and their dependents; (2) Announcement of scholarship program; (3) Announcement of launching a new product

**Press Release 1: Internal Announcement**

- FOR IMMEDIATE RELEASE –

  Corporation Lattice Announces Scholarship Program for Employees and their Dependents

  **Atlanta, GA, Nov. 5, 2022** – Lattice Company announced today a $2 million college scholarship program for employees and their dependents. The program will pay in advance 100% of tuition and fees at any school for any degree, and also reimburse 95% of the cost of required textbooks for up to four years for qualified employees or dependents. Ten recipients will be selected to receive an additional annual stipend of $5,000.

  “Education and opportunity are central to company revitalization, and Lattice remains committed to being a good corporate citizen as part of our commitment to take care of our employees and cultivate them to become collaborative and skillful leaders,” said James Strickland, Lattice North America’s Public Relations Chief Executive. “We’re honored to be able to add this new scholarship to the company’s existing offerings.”
"We are incredibly grateful to Lattice for their generosity and support in our future through the scholarship program," said Leslie Parker, an employee at Lattice. "This opportunity to further our education and professional development is not only a motivation for us individually but also a testament to the company's commitment to its workforce."

Employees should contact their human resources representative for more information about the details of the scholarship program and application process.

***

About Lattice

Lattice is a leading technology company that specializes in providing innovative solutions to a wide range of industries. With a commitment to excellence and a dedication to customer service, Lattice is dedicated to helping its clients achieve their goals.

Press Release 2: External Announcement

- FOR IMMEDIATE RELEASE –

Corporation Lattice Announces Scholarship Program for Local High School Students

Atlanta, GA, Nov. 5, 2022 – Lattice Company announced today a $2 million college scholarship program for local high school students. The program will pay in advance 100% of tuition and fees at any school for any degree, and also reimburse 95% of the cost of required
textbooks for up to four years. Ten recipients will be selected to receive an additional annual stipend of $5,000.

“Education and opportunity are central to community revitalization, and Lattice remains committed to being a good corporate citizen as part of our commitment to take care of our community and provide opportunities for students from our area to become collaborative and skillful leaders,” said James Strickland, Lattice North America’s Public Relations Chief Executive. "We’re honored to be able to add this new scholarship to the company’s existing offerings."

"We are incredibly grateful to Lattice for their generosity and support in empowering our students to reach for their dreams beyond high school," said Leslie Parker, principal of a local high school. "This scholarship will make a lasting impact and is a testament to the company's commitment to its community."

Students interested in the program should contact their guidance counselor for more information about the details of the scholarship program and application process.

***

About Lattice

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Press Release 3: Control Announcement
- FOR IMMEDIATE RELEASE –

Corporation Lattice Announces the Launch of a New Product

Atlanta, GA, Nov. 5, 2022 – Lattice Company is proud to announce the launch of its new product, Trackit. This product can be used to track everything from car keys to phone chargers to seasonal decorations in your home. While the product makes the most of advanced GPS tracking by scanning and itemizing objects, it also allows households to create an entire inventory of their possessions.

"We are thrilled to introduce this new product to the market," said James Strickland, Lattice North America's Public Relation Chief Executive. "Our team has been working tirelessly to develop a product that will revolutionize product tracking, and we are confident that Trackit will do just that. "We believe it will change how people think about the asset tracking market."

"We believe the innovative design and user-friendly interface of Trackit make it a game-changer in the market, and I am excited to see the positive impact it will have on our customers' lives," said Leslie Parker, Lead Product Designer.

Trackit will be available for purchase starting from December 1, 2022, through our website and retail partners across the country

***

About Lattice

Lattice is a leading technology company that specializes in providing innovative solutions to a wide range of industries. With a commitment to excellence and a dedication to customer service, Lattice is dedicated to helping its clients achieve their goals.
Appendix D

Variables and Measures

<table>
<thead>
<tr>
<th>Label</th>
<th>Variable</th>
<th>Items</th>
<th>Question Type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Age</td>
<td>What is your age in years?</td>
<td>Text Entry</td>
</tr>
<tr>
<td>Gender Identity</td>
<td>What is your gender?</td>
<td>A. Female</td>
<td>Multiple Choice</td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. Male</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Transgender Male</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Transgender Female</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Non-binary / third gender</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Prefer not to say</td>
<td></td>
</tr>
<tr>
<td></td>
<td>How do you identify yourself? (Choose all that apply.)</td>
<td>A. White/Caucasian</td>
<td>Multiple Choice</td>
</tr>
<tr>
<td>Ethnicity</td>
<td></td>
<td>B. Black or African American</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. American Indian or Alaska Native</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Asian</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Native Hawaiian or Pacific Islander</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Hispanic/Latino(a)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Other</td>
<td></td>
</tr>
<tr>
<td>Demographics</td>
<td>Nationality</td>
<td>Which country are you from?</td>
<td>Multiple Choice</td>
</tr>
<tr>
<td></td>
<td></td>
<td>A. America</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>B. China</td>
<td></td>
</tr>
<tr>
<td></td>
<td>What is your highest level of education completed?</td>
<td>A. High school graduate</td>
<td>Multiple Choice</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td>B. Some college</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. 2 year degree</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. 4 year degree</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Master’s or Professional degree</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Doctorate</td>
<td></td>
</tr>
<tr>
<td></td>
<td>What is your current employment status?</td>
<td>A. Employed part time</td>
<td>Multiple Choice</td>
</tr>
<tr>
<td>Employment</td>
<td></td>
<td>B. Employed full time</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>C. Unemployed looking for work</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>D. Unemployed not looking for work</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>E. Retired</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>F. Student</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>G. Disabled</td>
<td></td>
</tr>
<tr>
<td>Label</td>
<td>Variable</td>
<td>Items</td>
<td>Question Type</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>---------------</td>
</tr>
</tbody>
</table>
| Corporate Image                   |          | 1. Generally I think Company Lattice has a good reputation in the community.  
                              | (Dukerich, 1991) | 2. Generally I think Company Lattice has a good reputation in the industry.  
                              |                  | 3. Generally I think Company Lattice is actively involved in the community.  
                              |                  | 4. Generally I think Company Lattice has a good overall image.  
                              |                  | 5. Generally I think Company Lattice is known as a good place to work.  
                              |                  | 6. Generally I think Company Lattice has a good reputation among its customers.  |
| Trust                             |          | 1. Lattice treats people like me fairly and justly.  
                              | (Kim, 2001) | 2. Whenever Lattice makes an important decision, I know it will be concerned about people like me.  
                              |                  | 3. I believe that Lattice takes the opinions of people like me into account when making decisions.  
                              |                  | 4. Sound principles seem to guide Lattice’s behavior.  |
| Corporate Credibility             |          | 1. I like the corporation very much.  
                              | (Chung et al., 2016) | 2. The corporation is honest.  
                              |                  | 3. The corporation makes truthful claims.  
                              |                  | 4. The corporation is reliable.  
                              |                  | 5. The corporation has experience.  
                              |                  | 6. The corporation is transparent.  
                              |                  | 7. The corporation cares for the world.  
                              |                  | 8. The corporation is very attractive.  |
| Community Involvement             |          | 1. Lattice seems to be the kind of company that invests in the community.  
                              | (Kim, 2001) | 2. I am aware that Lattice is involved in my community.  
                              |                  | 3. I think Lattice is very dynamic in maintaining good relationship with the community.  |
| Reputation                        |          | 1. Lattice has the ability to attract, develop, and keep talented people.  
                              | (Kim, 2001) | 2. Lattice uses corporate visible and invisible assets very effectively.  
                              |                  | 3. Lattice is financially sound enough to help others.  
                              |                  | 4. Lattice is innovative in its corporate culture.  |
| Corporate Legitimacy              |          | 1. I have a positive opinion about Lattice.  
                              | (Chung et al., 2016) | 2. I believe that Lattice company follows government regulations.  
                              |                  | 3. The Lattice company does a good job making their products.  
                              |                  | 4. I think that the Lattice company are honest.  
                              |                  | 5. I think that the Lattice company is a necessary part of our society.  |
Appendix E
Full Questionnaire

Welcome Page

Welcome to the Research Study!
Thank you for agreeing to participate in this research. Your responses are very valuable to us. We ask that you please read all instructions and take your time to answer each question carefully. All of your responses are confidential.

You can begin whenever you're ready.

Consent Page

---NEW PAGE—INDIVIDUALISM & COLLECTIVISM QUESTIONS---

Use the scale provided to indicate your agreement with each statement.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither agree nor disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I tend to do my own thing, and others in my family do the same.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To understand who I am, you must see me with members of my group.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I take great pride in accomplishing what no one else can accomplish.</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To me, pleasure is spending time with others.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>It is important to me that I perform better than others on a task.</td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>I would help, within my means, if a relative were in financial difficulty.</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>I am unique—different from others in many respects.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>I make an effort to avoid disagreements with my group members.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I like my privacy.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>How I behave depends on who I am with, where I am, or both.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
I know my weaknesses and strengths.  

Strongly Disagree | Disagree | Neither agree nor disagree | Agree | Strongly Agree

I have respect for the authority figures with whom I interact.

I always state my opinions very clearly.

I would rather do a group paper or lab than do one alone.

Instruct Page
Please read the press release presented on the next page. You will be asked about your perceptions of it later.

The "next" button will not appear immediately to ensure you have time to read the press release before you answer the questions.

-- NEW PAGE – STIMULI
[Randomly assigned to one of three experimental message conditions]

-- NEW PAGE – INSTRUCT
The next part of the survey asks about your thoughts on what you read.

-- NEW PAGE – MANIPULATION CHECK
What group was the focus of the press release you read?

- Local area high school students
- Employees and their dependents
- Prospective job applicants
- Consumers
- None of above

-- NEW PAGE – MANIPULATION CHECK
Corporate Image
Instructions:
Use the scale provided to indicate your agreement with each statement about the company that published the press release.

Generally, I think the company Lattice:

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither agree nor disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>has a good reputation in the community.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>has a good reputation in the industry.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>is actively involved in the community.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>has a good overall image.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>is known as a good place to work.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>has a good reputation among its customers.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
</tbody>
</table>

Trust

Instructions:
Use the scale provided to indicate your agreement with each statement about the company that published the press release.

Lattice seems to be the kind of company that invests in the community.
I am aware that Lattice is involved in my community.
This is an attention check question. Select Disagree.
I think Lattice is very dynamic in maintaining good relationship with the community.

Reputation
**Instructions:**
Use the scale provided to indicate your agreement with each statement about the company that published the press release.

<table>
<thead>
<tr>
<th>Lattice seems to be the kind of company that invests in the community.</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither agree nor disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am aware that Lattice is involved in my community.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This is an attention check question. Select Disagree.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I think Lattice is very dynamic in maintaining good relationship with the community.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Corporate Credibility**

**Instructions:**
Use the scale provided to indicate your agreement with each statement about the company that published the press release.

<table>
<thead>
<tr>
<th>I like the company very much.</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither agree nor disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lattice is honest.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice makes truthful claims.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice is reliable.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice has experience.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice is transparent.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice cares for the world.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lattice is very attractive.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Corporate Legitimacy**

**Instructions:**
Use the scale provided to indicate your agreement with each statement about the company that published the press release.
<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither agree nor disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I have a positive opinion about Lattice.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>I believe that Lattice follows government regulations.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>The Lattice does a good job making their products.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>This is an attention check. Select Disagree.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>I think that Lattice is honest.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>I think that Lattice is a necessary part of our society.</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
</tbody>
</table>

-- NEW PAGE – DEMOGRAPHICS

You're almost done! This final section asks you about your background.

Age

What is your age in years? (If you are 35 years old, please type "35.")

Gender Identity

What is your gender?

- Male
- Transgender Male
- Transgender Female
- Non-binary / third gender
- Prefer not to say

Race/Ethnicity

What is your racial identity? (Choose all that apply.)

- White/Caucasian
- Black or African American
- American Indian or Alaska Native
- Asian
- Native Hawaiian or Pacific Islander
- Hispanic/Latino(a)
Education
What is your highest level of education completed?
- Less than high school
- High school graduate
- Some college
- 2 year degree
- 4 year degree
- Master’s or Professional degree
- Doctorate

Employment
What is your current employment status?
- Employed part time
- Employed full time
- Unemployed looking for work
- Unemployed not looking for work
- Retired
- Student
- Disabled

- NEW PAGE – END OF SURVEY
We thank you for your time spent taking this survey. Your response has been recorded.
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