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The Effect of Brand–Cause Fit on Consumer Skepticism toward CSR Initiatives: The Moderating Role of Perceived Transparency in CSR Communication

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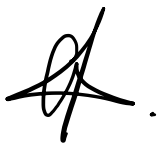
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Abstract

Consumer skepticism toward corporate social responsibility (CSR) initiatives has become a major challenge for organizations seeking to communicate their societal commitments. Previous research has identified brand–cause fit, defined as the perceived congruence between a brand and the CSR cause it supports, and perceived transparency in CSR communication as important antecedents of consumer skepticism. However, their combined effect remains unexplored. Therefore, this study investigates whether perceived transparency moderates the relationship between brand–cause fit and consumer skepticism toward CSR initiatives.

To address this question, a 2 × 2 between-subjects experiment was conducted among 220 participants. Brand–cause fit and perceived transparency were manipulated through CSR communication scenarios, while consumer skepticism served as the primary dependent variable. The results indicate that higher brand–cause fit significantly reduces consumer skepticism. By contrast, perceived transparency neither exerted a significant direct effect nor moderated the relationship between brand–cause fit and consumer skepticism. However, a sensitivity analysis was conducted using stricter manipulation-check criteria. When the analysis was restricted to participants whose perceptions were consistent with the intended manipulations, perceived transparency had a significant negative effect on consumer skepticism.

Two complementary analyses were also conducted. First, the effects of brand–cause fit, perceived transparency, and their interaction were further examined with brand message authenticity as the dependent variable. The findings mirrored those obtained for consumer skepticism, providing further insight into consumer evaluations of CSR initiatives. Second, a mediation analysis was conducted to examine whether consumers' attributions of corporate motives explain the relationship between brand–cause fit and consumer skepticism. The results indicate that strategic motive attributions partially mediate this relationship, providing further insight into the psychological mechanisms underlying consumer skepticism.

Overall, the findings extend the existing literature by providing a more nuanced understanding of how consumers evaluate CSR initiatives. They further suggest that organizations should prioritize CSR initiatives perceived as coherent with their brand while using transparency as a complementary rather than compensatory communication strategy.

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Introduction

Corporate social responsibility (CSR) communication has become an increasingly important component of organizations' communication strategies. Nowadays, organizations are expected not only to implement socially and environmentally responsible initiatives but also to communicate these commitments effectively to stakeholders (Crane & Glozer, 2016; Du et al., 2010). At the same time, growing public awareness of greenwashing has led consumers to adopt a more critical perspective toward corporate CSR claims, making CSR communication more challenging than ever for organizations (Lyon & Montgomery, 2015). While effective CSR communication can strengthen consumers' positive evaluations, CSR initiatives are not systematically interpreted as genuine commitments. Instead, consumers often question the sincerity of these initiatives and develop skeptical reactions toward the motives underlying the communicated CSR initiative (Forehand & Grier, 2003; Skarmeas & Leonidou, 2013).

Previous research has identified several factors that influence consumers' skepticism toward CSR initiatives. The present study focuses on two of these factors: brand–cause fit and perceived transparency, both of which have been shown to influence consumers' evaluations of CSR initiatives (Becker-Olsen et al., 2006; Kim, 2019). However, these two factors have primarily been examined independently. Consequently, little is known about how they may jointly influence consumer skepticism toward CSR initiatives. This study addresses this gap by examining the individual and interactive effects of brand–cause fit and perceived transparency on consumer skepticism toward CSR initiatives.

Accordingly, the following research question is addressed:

To what extent does perceived transparency in CSR communication moderate the effect of brand–cause fit on consumer skepticism toward CSR initiatives?

To answer this question, a 2 × 2 between-subjects experimental design is adopted. Brand–cause fit and perceived transparency constitute the independent variables, whereas consumer skepticism represents the primary dependent variable. This design makes it possible to isolate the respective contributions of brand–cause fit and perceived transparency, as well as their interaction, in shaping consumer skepticism.

Regarding the structure, the first part of this study reviews the relevant literature and establishes the theoretical foundations, followed by the development and justification of the research

hypotheses in the second part. The third part presents the research methodology and experimental procedure, while the fourth part reports the data analysis and empirical results. Finally, the fifth part discusses the findings and their theoretical and managerial implications. The final section concludes by summarizing the main contributions, acknowledging the study's limitations, and proposing directions for future research.

PART ONE: Literature Review

This first section establishes the theoretical foundation of the study by reviewing and synthesizing the existing literature related to the research topic. Rather than presenting previous studies independently, this literature review aims to integrate prior findings, identify key mechanisms, and highlight the research gap addressed in the present study.

1. Corporate Social Responsibility and the Role of CSR Communication

Corporate social responsibility (CSR) is commonly understood as the set of responsibilities firms hold toward society beyond purely economic objectives, encompassing economic, legal, ethical, and philanthropic obligations (Carroll, 1991). Although CSR has been discussed since the 1950s, the concept has evolved considerably over time. A quantitative review of more than one hundred CSR definitions shows that the understanding of CSR has progressively expanded from a primarily economic perspective toward a broader and multidimensional concept integrating social, environmental, ethical, and stakeholder-related responsibilities (Sarkar & Searcy, 2016). Today, CSR is widely recognized as a strategic component of corporate management, reflecting growing expectations that firms should create value while considering the broader social and environmental consequences of their activities (Kim & Lee, 2012).

As CSR-related initiatives expanded, firms increasingly sought to communicate their commitments to consumers. CSR communication has progressively become a strategic component of corporate communication, enabling organizations to inform stakeholders about their responsible practices while strengthening corporate image and stakeholder relationships (Du et al., 2010). To disseminate CSR-related information, organizations rely on a variety of communication channels, including sustainability reports, corporate websites, press releases and, more recently, digital platforms such as social media and corporate blogs (Selvalakshmi et al., 2023).

2. The Challenges of CSR Communication

By communicating their CSR activities, organizations aim to inform stakeholders about their responsible actions but also to demonstrate responsible behavior, differentiate themselves and build favorable corporate associations among consumers (Crane & Glozer, 2016). Therefore, CSR communication plays both an informational and reputational role in shaping consumers' perceptions of corporate responsibility, which makes it a complex and closely scrutinized practice (Morsing & Schultz, 2006).

Consumers do not passively accept such messages and interpret them with varying degrees of trust, sometimes perceiving them less as evidence of genuine engagement and more as a strategic marketing practice (Kim & Lee, 2012). Because the intentions behind corporate initiatives are evaluated, CSR communication does not automatically generate positive reactions. Its effectiveness largely depends on whether consumers perceive these initiatives as authentic and aligned with the company's core activities (Sen & Bhattacharya, 2001). According to the Persuasion Knowledge Model (Friestad & Wright, 1994), when consumers recognize a communication as an attempt to influence them, they activate their persuasion knowledge to critically evaluate the message and interpret the firm's underlying intentions.

Adding to these concerns, greenwashing has become an increasingly prominent issue in the context of CSR communication. In the literature, greenwashing refers to situations in which organizations aim to create an overly responsible image by communicating misleading or exaggerated claims about their environmental or social performance (Lyon & Montgomery, 2015). As they face growing pressure from consumers, regulators, and advocacy groups, some companies strategically highlight CSR initiatives to maintain legitimacy or competitive advantage. Yet, the increasing visibility of CSR communication is not necessarily matched by an equivalent increase in authentic responsible behavior (Delmas & Burbano, 2011). In such situations, firms also rely on symbolic actions that aim to influence consumer perceptions without implementing substantial changes in their social or environmental performance (Lyon & Montgomery, 2015).

As a result, greenwashing makes it increasingly difficult for consumers to distinguish genuine CSR engagement from misleading corporate claims, creating uncertainty about which organizations can be trusted (Szabó & Webster, 2021). Consumers have become more critical and tend to assess more carefully whether claims reflect genuine commitments and corporate practices (Walker & Wan, 2012). Firms therefore face a delicate balance: while

communicating CSR initiatives is necessary to gain legitimacy, excessive or poorly substantiated communication can raise doubts about the sincerity of their corporate commitments (Nguyen et al., 2023).

3. Consumer Skepticism toward CSR Initiatives

Consumer skepticism toward CSR initiatives is defined as the tendency of consumers to question the sincerity and credibility of firms' social responsibility claims. More specifically, consumers doubt whether firms' social initiatives genuinely reflect responsible behavior or merely serve strategic purposes (Nguyen et al., 2023).

Understanding why consumers respond skeptically to CSR initiatives has received increasing attention in the marketing literature. Research suggests that consumer skepticism toward CSR initiatives does not emerge from CSR communication alone but rather from the interaction of several factors (Dalal, 2020; Nguyen et al., 2023). Recent meta-analytic evidence further supports this view, showing that consumers' skeptical responses to CSR initiatives are influenced by a wide range of contextual and individual factors, including firm characteristics, consumer traits, and communication context (Peng et al., 2025).

The following section reviews the main factors identified in prior research.

3.1 Brand-related Factors

Brand-related characteristics represent an important factor influencing how CSR initiatives are interpreted by consumers (Becker-Olsen et al., 2006; Du et al., 2010).

On one hand, prior research highlights the particularly important role of corporate reputation, which is strongly influenced by a firm's history of socially responsible behavior. Companies that have consistently engaged in responsible practices tend to be perceived as more credible when communicating their CSR initiatives, whereas firms with weaker reputations face greater skepticism from consumers (Bögel, 2019; Du et al., 2010; Nguyen et al., 2023).

On the other hand, the perceived alignment between CSR initiatives and a company's identity also shapes consumer evaluations. When a supported cause appears coherent with a firm's core business or brand image, consumers are more likely to interpret them as genuine commitments rather than opportunistic marketing efforts. Conversely, a lack of perceived

consistency between the company, its actions, and its CSR communication can lead consumers to question the sincerity of these initiatives (Becker-Olsen et al., 2006; Forehand & Grier, 2003).

3.2 Consumer-Related Traits

Beyond firm-related characteristics, individual consumer traits also influence CSR skepticism by shaping how consumers interpret and respond to corporate initiatives (Nguyen et al., 2023).

Consumers differ in their general attitudes toward corporate communication and marketing practices, which can affect how they interpret CSR initiatives. More specifically, individuals who display higher levels of skepticism toward marketing claims or stronger cynical attitudes toward corporations are more likely to question the sincerity of firms' CSR engagement (Obermiller & Spangenberg, 1998).

In addition, personal values and the level of involvement with social or environmental issues can shape consumer responses to CSR initiatives. Studies converge toward the idea that individuals who place greater importance on social responsibility tend to scrutinize corporate actions more carefully and evaluate the authenticity of CSR initiatives more critically (Dalal, 2020; Sen & Bhattacharya, 2001).

3.3 Communication Characteristics

The characteristics of CSR communication itself also play an important role in shaping consumer skepticism. Beyond the initiative or the brand itself, consumers evaluate how CSR information is communicated, including the way information is presented and the level of detail provided (Du et al., 2010; Nguyen et al., 2023).

Firstly, the credibility of the communication channels plays an important role. Information conveyed through independent sources, such as media coverage or third-party organizations, can be perceived as more credible than messages directly controlled by the firm (Du et al., 2010; Vlachos et al., 2009). Highly promotional communication can lead consumers to interpret CSR initiatives as marketing tactics rather than genuine commitments (Selvalakshmi et al., 2023).

Secondly, the quality of information disclosed also represents a particularly important factor. When companies provide clear and detailed information about their CSR activities, these initiatives are perceived as more credible by consumers. Conversely, vague or promotional messages increase doubts regarding the sincerity of corporate engagement (Du et al., 2010; Nguyen et al., 2023).

4. Attribution Processes and Perceived Corporate Motives

A central mechanism explaining consumer skepticism toward CSR initiatives lies in the attribution processes through which individuals interpret corporate actions (Skarmeas & Leonidou, 2013). Attribution Theory suggests that individuals seek to infer the motives underlying others' behaviors to understand and evaluate their actions (Jones & Davis, 1965; Kelley, 1967). Applied to the context of CSR communication, consumers cannot directly observe a firm's underlying intentions. They therefore attempt to determine whether a CSR initiative reflects a genuine concern for society or primarily serves the firm's own interests (Forehand & Grier, 2003).

Several empirical studies highlight the importance of these attribution processes in shaping consumers' evaluations of CSR initiatives. Forehand and Grier (2003), for instance, demonstrate that consumers respond less favorably when CSR initiatives are attributed to firm-serving motives rather than public-serving intentions. Their findings suggest that consumers evaluate CSR initiatives not only based on the initiatives themselves but also according to the motives they attribute to the company (Forehand & Grier, 2003).

Building on this perspective, Ellen et al. (2006) demonstrate that consumers distinguish between several categories of CSR motives rather than relying on a simple distinction between altruistic and self-interested intentions. Their framework identifies four motive attributions: values-driven, consumer-driven, strategic, and egoistic motives. Values-driven motives reflect the belief that a company genuinely seeks to contribute positively to society, whereas strategic and egoistic motives correspond to more self-serving interpretations of corporate behavior. Consumer-driven motives, by contrast, reflect the perception that CSR initiatives are undertaken in response to consumers' expectations (Ellen et al., 2006).

Subsequent research further confirms the importance of these perceived motives in shaping consumer responses to CSR initiatives. Skarmeas and Leonidou (2013) show that strategic motive attributions significantly increase consumer skepticism toward CSR initiatives, whereas values-driven motives reduce skeptical responses. Similarly, Vlachos et al. (2009) report that values-driven attributions strengthen consumer trust, while self-serving attributions generate less favorable consumer responses. Together, these findings indicate that consumers' attributions of corporate motives constitute a key psychological mechanism through which CSR communication influences consumer evaluations.

5. Two Key Antecedents of Consumer Skepticism

Among the antecedents of consumer skepticism previously identified, the present study focuses on two key factors: brand–cause fit and perceived transparency. The following sections further develop the theoretical foundations of these constructs and review their influence.

5.1 Brand–Cause Fit

5.1.1 Conceptualizing Brand–Cause Fit

Brand–cause fit refers to the perceived congruence between a company and the CSR cause it supports (Becker-Olsen et al., 2006). More specifically, it reflects the extent to which consumers perceive the association between a brand and a cause as coherent with the firm's activities, identity, or values. Rather than representing an objective characteristic of the company or the cause, brand–cause fit is a perceptual construct based on consumers' own evaluations of this association (Becker-Olsen et al., 2006).

Existing literature suggests that perceived congruence can emerge from different types of associations between a company and the supported cause (Lafferty, 2007; Speed & Thompson, 2000). Speed and Thompson (2000) define fit as the degree to which consumers perceive the relationship between two entities as compatible and consistent. Building on this perspective, Lafferty (2007) argues that congruence is not limited to a direct functional connection between a company's activities and the supported cause. It can also arise from more symbolic associations related to the brand's image, identity, or values. Consequently, consumers may perceive a high level of brand–cause fit even when the company and the supported cause are not directly connected at an operational level.

5.1.2 Effects of Brand–Cause Fit on Consumer Responses

Brand–cause fit has consistently been identified as an important predictor of consumer responses to CSR initiatives (Becker-Olsen et al., 2006; Gupta & Pirsch, 2006; Nan & Heo, 2007). As mentioned above, consumers assess whether the supported cause appears coherent with the firm's core business and identity, rather than evaluating CSR activities in isolation. This perceived congruence serves as a cognitive cue that shapes subsequent evaluations of the initiative and of the company itself (Becker-Olsen et al., 2006).

Becker-Olsen et al. (2006) argue that a high level of fit facilitates the integration of CSR initiatives into consumers' existing knowledge about the company, leading to more favorable beliefs, attitudes, and behavioral intentions. By contrast, low-fit initiatives encourage greater

cognitive elaboration, prompting consumers to question the firm's underlying motives and generating more skeptical evaluations. These findings have been consistently supported by subsequent research. Gupta and Pirsch (2006) found that perceived congruence positively influences consumers' evaluations of cause-related marketing initiatives. Similarly, Nan and Heo (2007) demonstrate that congruence between a brand and a supported cause strengthens positive brand attitudes.

Together, these findings suggest that brand–cause fit serves as an important evaluative cue through which consumers assess the authenticity and credibility of CSR initiatives, thereby influencing skeptical responses toward these initiatives.

5.2 Perceived Transparency

5.2.1 Conceptualizing Transparency and Perceived Transparency

Transparency in CSR communication refers to the extent to which organizations openly disclose information about their activities and practices to stakeholders (Rawlins, 2008). In the context of consumer evaluations, what ultimately shapes consumers' responses is not transparency itself, but the extent to which CSR communication is perceived as transparent (Schnackenberg & Tomlinson, 2016). Accordingly, the present study focuses on perceived transparency, defined as consumers' subjective evaluation of the quality of intentionally shared information communicated by an organization (Rim et al., 2024; Schnackenberg & Tomlinson, 2016).

Schnackenberg and Tomlinson (2016) conceptualize perceived transparency as a perception of the quality of intentionally shared information, emphasizing that transparency resides not in the information itself but in stakeholders' evaluation of the information they receive. Building on an extensive review of the organizational transparency literature, they argue that perceived transparency is a multidimensional construct composed of three complementary dimensions: disclosure, clarity, and accuracy. Disclosure refers to the extent to which relevant information is made available to stakeholders. Clarity concerns the degree to which this information is presented in a comprehensible and interpretable manner. Accuracy refers to the perceived reliability and truthfulness of the information provided (Schnackenberg & Tomlinson, 2016).

This multidimensional perspective is particularly relevant in the context of CSR communication because it suggests that simply disclosing more information is not sufficient to enhance perceived transparency (Rim et al., 2024; Schnackenberg & Tomlinson, 2016).

5.2.2 Effects of Perceived Transparency on Consumer Responses

A growing body of research suggests that perceived transparency contributes to more favorable consumer evaluations of CSR communication by reducing uncertainty surrounding corporate actions and intentions (Kim, 2019; Schnackenberg & Tomlinson, 2016). From a theoretical perspective, these effects can be explained through Signaling Theory (Connelly et al., 2011). In contexts characterized by information asymmetry, organizations use observable cues to communicate less visible attributes such as credibility, quality, or intentions. Stakeholders then interpret these signals to infer organizational characteristics that cannot be directly verified. The effectiveness of these signals depends on their ability to credibly convey information about the sender's underlying qualities or intentions (Connelly et al., 2011). Applied to CSR communication, consumers are generally unable to directly observe a firm's underlying motives or verify the actual impact of its CSR initiatives. Perceived transparency therefore acts as a signal that helps consumers infer whether CSR claims are trustworthy (Rim et al., 2024).

This theoretical perspective is supported by several empirical studies. Schnackenberg and Tomlinson (2016) argue that perceived transparency contributes to trust by strengthening organizational trustworthiness. More specifically, when information is disclosed in a clear and accurate manner, organizations are perceived as more competent, sincere, and accountable. Similarly, Kim (2019) shows that perceived transparency strengthens consumer trust in CSR communication.

More recently, Rim et al. (2024) conceptualize transparency in CSR communication through three complementary communication strategies: participation, substantial information, and accountability. Participation refers to involving stakeholders in the communication process and encouraging their feedback and input. Substantial information consists of providing detailed, concrete, complete, and meaningful information about CSR initiatives. Accountability refers to openly reporting both positive and negative aspects of organizational performance and accepting responsibility for corporate actions. Their findings indicate that these strategies generate distinct consumer responses. Specifically, providing substantial information significantly reduces CSR skepticism, whereas participation and accountability are associated with higher levels of skepticism. These results suggest that the effects of perceived transparency

depend not only on the presence of transparent communication, but also on the specific transparency strategy being implemented (Rim et al., 2024).

6. Toward the Research Model and Identification of the Research Gap

As highlighted throughout this literature review, numerous antecedents of consumer skepticism toward CSR initiatives have been identified, including brand-related factors, consumer-related traits, communication characteristics, and perceived corporate motives (Dalal, 2020; Nguyen et al., 2023; Peng et al., 2025). Among these antecedents, the present study focuses on two specific factors that have primarily been examined independently: brand–cause fit and perceived transparency. As previously defined, brand–cause fit informs whether the association between the firm and the supported cause appears coherent and meaningful (Becker-Olsen et al., 2006), whereas perceived transparency shapes whether CSR communication itself is perceived as clear, credible, and trustworthy (Rim et al., 2024; Schnackenberg & Tomlinson, 2016).

Kim (2019) previously examined the interaction between these two factors using consumer trust as the dependent variable, showing that perceived transparency moderated the effect of brand–cause fit on consumer trust. However, this interaction has not been specifically examined in the context of consumer skepticism toward CSR initiatives. Consequently, little is known about how these two factors jointly influence consumer skepticism toward CSR initiatives. This study addresses this gap by investigating their combined effect, with a particular focus on the moderating role of perceived transparency.

Overall, this review suggests that examining the effect of brand–cause fit on consumer skepticism through the moderating role of perceived transparency may provide a better understanding of how consumers interpret CSR initiatives and develop skeptical responses toward corporate social responsibility claims.

PART TWO: Hypotheses Development

Building on the previous discussion, the following hypotheses will be tested:

- **Main effect of Brand–Cause Fit on consumer skepticism**

Prior research suggests that consumers evaluate CSR initiatives more favorably when the association between the brand and the supported cause appears coherent and meaningful (Becker-Olsen et al., 2006). High brand–cause fit is therefore expected to reduce consumer skepticism toward CSR initiatives.

H1: High brand–cause fit leads to lower consumer skepticism toward CSR initiatives than low brand–cause fit.

- **Main effect of perceived transparency on consumer skepticism**

Prior research suggests that transparent CSR communication contributes to more favorable consumer evaluations by providing information that is perceived as clearer, more accurate, and more credible (Rim et al., 2024; Schnackenberg & Tomlinson, 2016). Higher perceived transparency is therefore expected to reduce consumer skepticism toward CSR initiatives.

H2: High perceived transparency leads to lower consumer skepticism toward CSR initiatives than low perceived transparency.

- **The moderating role of perceived transparency on the fit-skepticism relationship**

Beyond their individual effects, brand–cause fit and perceived transparency may jointly shape consumer skepticism toward CSR initiatives. Consistent with Kim (2019), who found that perceived transparency moderated the relationship between brand–cause fit and consumer trust, a similar moderating effect is expected for consumer skepticism. Higher perceived transparency is expected to attenuate the negative effect of low brand–cause fit by providing clearer and more credible information about the CSR initiative.

H3: Perceived transparency moderates the relationship between brand–cause fit and consumer skepticism toward CSR initiatives. More specifically, high perceived transparency is expected to attenuate the negative effect of low brand–cause fit on consumer skepticism, compared with low perceived transparency.

To provide deeper insight into the research question, additional hypotheses will also be tested in Part Four through complementary analyses.

PART THREE: Methodology

1. Research Design

This study is based on an experimental design using CSR communication scenarios. Participants are exposed to one of four scenarios combining two levels of brand–cause fit (high vs. low) and two levels of transparency in CSR communication (high vs. low).

The use of an experimental approach is particularly relevant in the context of this research, as it allows specific CSR communication characteristics to be manipulated while limiting the influence of external factors. Similar scenario-based approaches have frequently been used in prior research on CSR communication and brand–cause fit to examine consumers' reactions to CSR initiatives (Becker-Olsen et al., 2006; Kim, 2019).

In the present study, this 2 × 2 between-subjects design makes it possible to isolate the effects of brand–cause fit and transparency on consumer skepticism, while also examining the interaction between both factors. Consumer skepticism toward CSR initiatives constitutes the main dependent variable of the study, while brand–cause fit and transparency represent the two experimentally manipulated factors.

2. Scenario Development

The scenarios developed for this experiment involve a fictitious Belgian electronics and home-appliance retailer named Belgo Electro.

The use of a fictitious company aimed to limit the influence of prior brand attitudes, familiarity, or existing corporate reputation on participants' evaluations. This approach is consistent with Kim (2019), who also relied on a hypothetical organization when examining consumers' responses to CSR communication. Following a similar logic, the electronics retail sector was selected because it represents a familiar consumer context in which environmental CSR initiatives can realistically be implemented. In addition, sectors that are already strongly associated with sustainability controversies or recurrent greenwashing accusations, such as oil, fast fashion, or cosmetics industries, were deliberately avoided to limit potential bias. The scenarios were presented as written communications describing a CSR initiative undertaken by Belgo Electro. The same communication format was maintained across all scenarios, with variations limited to the manipulated elements of brand–cause fit and transparency.

2.1 Conceptualization of Brand–Cause Fit

Previous experimental studies have manipulated fit by varying the degree of coherence between the company's core activities and the CSR initiative presented in the scenarios (Becker-Olsen et al., 2006). Following this approach, the present study manipulates brand–cause fit through the type of environmental initiative associated with Belgo Electro. Respondents' perception of brand–cause fit was subsequently measured to verify whether the fit manipulation was perceived as intended.

- In the high-fit condition, Belgo Electro supports an environmental initiative aimed at reducing electronic waste generated by the consumption of electrical and electronic devices. Given the direct connection between electronic waste and the company's sector of activity, the initiative should reflect a high level of congruence between the brand and the supported cause.

- In the low-fit condition, Belgo Electro supports an environmental initiative aimed at protecting bees and preserving local biodiversity. Although the initiative remains environmental in nature, it appears less directly connected to the company's core business activities, which should result in a lower level of perceived fit.

2.2 Conceptualization of Transparency

In line with Schnackenberg and Tomlinson (2016), transparency is approached through dimensions such as disclosure, clarity, and accuracy. Prior research further suggests that consumers' evaluations of CSR communication are influenced by the nature of the information disclosed (Kim, 2019). More specifically, Rim et al. (2024) show that providing substantial information, that is, information that is concrete, specific, and meaningful to consumers, represents one of the most effective transparency strategies. Following this approach, the transparency of CSR communication was manipulated by varying the level of detail, specificity, and verifiability of the information provided in the experimental scenarios. Respondents' perceived transparency was subsequently measured to verify whether these differences in communication transparency were perceived as intended.

- In the high-transparency condition, communication provides concrete and verifiable information regarding the CSR initiative. This includes specific objectives, implementation details, measurable commitments, timelines, and expected outcomes.

- In the low-transparency condition, communication relies on general statements, with limited details regarding the initiative and fewer concrete or verifiable elements.

To maintain comparability between the experimental conditions, the length of the CSR communications was kept relatively similar across the high- and low-transparency scenarios. The manipulation focused on varying the nature, specificity, and verifiability of the information conveyed, rather than the overall amount of text presented to participants. This approach aimed to limit the influence of differences in message length and isolate the effect of transparency-related information.

2.3 Pre-test of Experimental Scenarios

Prior to the main data collection, a pre-test was conducted with twenty participants to assess whether the experimental scenarios were perceived as intended. As previously described, the four experimental scenarios were developed based on the combination of the two manipulated factors (brand–cause fit and transparency) and followed the structure presented below:

- **Scenario 1:** a high-fit CSR initiative aimed at reducing waste generated by electronic and household appliances, combined with a high-transparency communication.

- **Scenario 2:** a high-fit CSR initiative aimed at reducing waste generated by electronic and household appliances, combined with a low-transparency communication.

- **Scenario 3:** a low-fit CSR initiative aimed at protecting bees and preserving local biodiversity, combined with a high-transparency communication.

- **Scenario 4:** a low-fit CSR initiative aimed at protecting bees and preserving local biodiversity, combined with a low-transparency communication.

Participants were exposed to one of the four scenarios and completed manipulation-check questions related to brand–cause fit and perceived transparency. The objective of the pre-test was to verify the general comprehension of the scenarios and ensure that the different levels of fit and transparency were consistently interpreted with the intended manipulations. The results provided support for the effectiveness of the brand–cause fit manipulation, as all participants perceived the high-fit and low-fit scenarios as intended. The final versions of the four scenarios are provided in Appendix A.

3. Measures

The questionnaire was developed using measurement scales drawn from the existing literature. Since the questionnaire was administered to French-speaking respondents, all selected scales were translated from English to French. In addition, minor adaptations were made when necessary to better reflect the context of the fictitious company Belgo Electro and the CSR initiatives presented in the experimental scenarios. These adaptations mainly consisted of reformulating item wording and, where theoretically justified, removing items that were not fully applicable to the context of the study. The rationale underlying these adaptations is detailed for each construct in the following sections.

An overview of the measurement scales used in this study, including their original sources, response formats, and number of items, is provided in Appendix B.

3.1. Consumer Skepticism

Consumer skepticism toward CSR initiatives is the primary dependent variable of this study. Consistent with the definition adopted in the literature review, it is understood as the tendency of consumers to question the sincerity and credibility of firms' social responsibility claims (Nguyen et al., 2023). The construct was measured using an adapted version of the CSR skepticism scale developed by Skarmeas and Leonidou (2013). This scale was selected because it provides an established measure specifically designed to capture consumers' skeptical responses toward CSR initiatives, making it particularly relevant to the present study. Furthermore, Skarmeas and Leonidou (2013) constitute an important reference in the CSR skepticism literature and represent one of the theoretical foundations underlying this research.

One item referring to the company's high ethical standards was removed because it reflected a broader evaluation of the company's overall ethical conduct rather than consumers' skepticism toward the specific CSR initiative presented in the experimental scenario. The final scale consisted of three items and was measured using a seven-point semantic differential scale ranging from 1 (*I do not doubt it at all*) to 7 (*I strongly doubt it*), consistent with the response format proposed by Skarmeas and Leonidou (2013).

3.2. Corporate Motive Attributions

In addition to the main constructs of the conceptual model, consumers' attributions of corporate motives were measured to provide further insight into the psychological mechanisms underlying consumer skepticism.

Drawing on attribution theory, which highlights the role of perceived motives in shaping consumers' evaluations (Skarmeas & Leonidou, 2013), two complementary dimensions were assessed: strategic motive attribution and value-driven motive attribution.

Strategic motive attribution refers to the extent to which consumers perceive that a firm's CSR initiative is primarily driven by self-serving objectives aimed at enhancing the company's image and reputation. The construct was measured using an adapted version of the Corporate Social Responsibility (Self-Serving Expenditures) scale developed by Habel et al. (2016). As no item was removed from the original version, the final scale consisted of three items. Responses were collected using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*), consistent with the format proposed by Habel et al. (2016).

Value-driven motive attribution refers to the extent to which consumers perceive that a firm's CSR initiative is motivated by a genuine interest in the cause and a sincere desire to contribute positively to society. The construct was measured using an adapted version of the Cause-Related Marketing Motive Attributions (Value-Driven) scale developed by Ellen, Webb, and Mohr (2006). One item referring to facilitating consumers' support for the cause was removed from the original version because the CSR initiatives presented in the experimental scenarios did not involve direct consumer participation or provide consumers with a specific opportunity to actively support the environmental cause. The final scale consisted of four items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*), consistent with the format proposed by Ellen et al. (2006).

3.3. Brand Message Authenticity

Although not directly derived from the conceptual framework of this study, brand message authenticity was included as an additional dependent variable to provide complementary insights into consumers' reactions to CSR communication. It refers to the extent to which consumers perceive a brand's CSR message as genuine and as expressing sincere concern for the environmental cause it supports (Schoenberger et al., 2021). The construct was measured using an adapted version of the Brand Message Authenticity scale developed by Schoenberger, Kim, and Sun (2021). This scale was selected because it specifically captures key dimensions of perceived message authenticity, making it appropriate for evaluating consumers' perceptions of the CSR communication presented in the experimental scenarios.

The original scale was adapted to better fit the context of the present study. More specifically, one item referring to the brand's concern for its consumers was removed because it reflected

a broader perception of the brand's customer orientation rather than the perceived authenticity of the CSR message itself. In addition, the original item referring to the message being truthful was split into two separate items to distinguish between the notions of truthfulness and honesty in the French translation. The final scale consisted of five items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*), consistent with the format proposed by Schoenberger et al. (2021).

3.4 Manipulation Checks

To verify that the experimental manipulations were perceived as intended, the questionnaire included manipulation checks assessing respondents' perceptions of brand–cause fit and transparency. The manipulation check items were developed based on the theoretical foundations established by Becker-Olsen et al. (2006) for brand–cause fit and Schnackenberg and Tomlinson (2016) for transparency. The brand–cause fit manipulation check consisted of 3 items, while perceived transparency was assessed using 4 items. Responses were collected using seven-point Likert scales ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

Additionally, respondents were asked to evaluate the realism of the experimental scenarios to ensure that they reflected plausible real-life situations. Scenario realism was assessed using a single item adapted from Juquelier et al. (2025). The item was measured on a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

3.5 Control Variables

Given that data collection took place online outside a controlled laboratory setting, several control variables were measured to assess group equivalence prior to hypothesis testing.

Environmental concern, referring to the extent to which individuals are concerned about environmental issues, was measured using an adapted version of the scale developed by Matthes and Wonneberger (2014). The scale consisted of 3 items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

Cause involvement, referring to respondents' personal involvement with the environmental cause, was measured using an adapted version of the Consumer Involvement Profile developed by Kapferer and Laurent (1993). The wording of the items was adapted to the environmental cause presented in each scenario (i.e., electronic and household waste management or bee protection). The scale consisted of 3 items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

Product involvement, referring to respondents' personal involvement with electronic and household appliances, was also measured using an adapted version of the Consumer Involvement Profile developed by Kapferer and Laurent (1993). The scale consisted of 3 items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

Sector familiarity, referring to respondents' perceived familiarity with the electronic retail sector, was measured using an adapted version of the domain-specific knowledge scale used by Luo and Toubia (2015). The scale consisted of 4 items and was measured using a seven-point Likert scale ranging from 1 (*Strongly disagree*) to 7 (*Strongly agree*).

Finally, respondents reported their age, gender, and professional status for descriptive purposes. The complete questionnaire is available in Appendix C.

4. Data Collection Procedure

Prior to data collection, the questionnaire was pre-tested with four individuals who were unaware of the purpose of the study. Participants were instructed to critically evaluate the questionnaire and report any ambiguity, misunderstanding, or difficulty encountered while completing it. Based on their feedback, several minor adjustments were made to improve the clarity and comprehensibility of the questionnaire.

The final questionnaire was administered using Lime Survey and distributed through a survey link shared on social media platforms. Participation was voluntary and anonymous, and respondents provided their informed consent before accessing the questionnaire.

To ensure an approximately equal distribution of participants across the four experimental conditions, scenario allocation was based on respondents' month of birth. At the beginning of the questionnaire, participants were asked to indicate their birth month through a screening question. Based on their response, they were automatically redirected to one of the four experimental scenarios according to the following allocation rule:

- **January** – **March**: Scenario 1 (*high fit* × *high transparency*). Participants assigned to this scenario constituted experimental group 1.
- **April** – **June**: Scenario 2 (*high fit* × *low transparency*). Participants assigned to this scenario constituted experimental group 2.
- **July** – **September**: Scenario 3 (*low fit* × *high transparency*). Participants assigned to this scenario constituted experimental group 3.

- **October** – **December**: Scenario 4 (*low fit* × *low transparency*). Participants assigned to this scenario constituted experimental group 4.

To participate in the study, respondents had to be at least 18 years old and French-speaking. Based on the pre-test, the average completion time of the questionnaire was estimated at approximately ten minutes. Data collection took place from June 13 to June 17, 2026.

5. Data Cleaning and Sample Description

Following the data collection, the dataset was prepared prior to the statistical analysis. A total of 411 responses were initially collected. After removing incomplete questionnaires, 235 complete responses remained for further examination.

To ensure data quality, an attention check was included in the questionnaire (Oppenheimer et al., 2009). Respondents were instructed to select the highest response category (7) for this item. Consequently, 15 respondents who failed the attention check were excluded from the dataset.

As an additional quality control procedure, total completion times were examined and compared with the approximate ten-minute completion time estimated during the pre-test. The average completion time was 8.30 minutes, indicating that participants generally completed the questionnaire within the expected time frame. Response times were also examined to identify unusually fast respondents. Attention was paid to observations below the 5th percentile of the response time distribution. These questionnaires were manually reviewed for potential response quality issues, including straight lining or other suspicious response patterns. No irregularities were identified, and therefore no additional responses were excluded on this basis.

Negatively worded items were reverse-coded and additional variables were created to facilitate the analyses, including the experimental scenario (coded from 1 to 4), as well as two binary variables identifying the low and high brand–cause fit and transparency conditions.

The final sample consisted of 220 respondents. Participants were aged between 18 and 80 years old, with a mean age of 39.46 years (standard deviation = 16.17). Regarding gender distribution, the sample included 136 women (61.8%), 82 men (37.3%), while 2 participants (0.9%) preferred not to disclose their gender. In terms of professional status, most respondents were employees (54.5%), followed by students (18.6%), retired individuals (11.8%), self-employed/liberal professionals (6.8%), respondents selecting “other” (5.0%), and unemployed participants (1.8%). Three participants (1.4%) preferred not to report their professional status.

The following table presents the distribution of respondents across the conditions.

Experimental Condition	Frequency (N)	Percentage (%)
High Fit x High Transparency (S1)	57	25.9%
High Fit x Low Transparency (S2)	57	25.9%
Low Fit x High Transparency (S3)	53	24.1%
Low Fit x Low Transparency (S4)	53	24.1%
Total	**220**	**100%**

Table 1: Distribution of Respondents across Experimental Conditions

PART FOUR: Data Analysis and Results

This section presents the statistical analyses conducted to test the hypotheses developed in this study. Before examining the effects of brand–cause fit and transparency on consumer skepticism toward CSR initiatives, preliminary analyses were performed to ensure the validity and reliability of the measurement scales borrowed from the literature, assess the effectiveness of the experimental manipulations and verify the equivalence of the experimental groups.

1. Assessment of Measurement Scales Validity and Reliability

In this part, the quality of the measurement scales used in the questionnaire was assessed. Although all constructs were measured using scales adapted from prior academic research, several adjustments were made to fit the specific context of the experiment. Moreover, as the original scales were developed in English and translated into French for data collection, it was important to verify that the adapted items still measured their intended underlying constructs and demonstrated adequate internal consistency. The complete procedure is illustrated through the analysis of the Brand Message Authenticity scale in Appendix D.

The Appendix also provides a summary table of the results for all scales, including KMO values, Bartlett's tests, extracted components, explained variance, and Cronbach's alpha coefficients. The table shows that all measurement scales met the preliminary requirements for PCA, with KMO values above .50 and significant Bartlett's tests ($p < .05$). Regarding dimensionality and reliability, all scales except one presented a unidimensional structure, as

expected, with only one component extracted, and demonstrated satisfactory internal consistency, with Cronbach's alpha values above .70.

The only exception was the initial Value-driven motive attribution scale. Following the removal of one item that did not adequately reflect the underlying construct, the revised scale also demonstrated a unidimensional structure and satisfactory internal consistency. The complete analysis and justification for this decision are reported in Appendix D.

2. Manipulation Checks

Manipulation checks were conducted to verify whether participants perceived the experimental manipulations as intended. One-way ANOVAs were performed to compare perceived brand–cause fit and transparency across the experimental conditions (Pleyers, 2025).

2.1 Brand–Cause Fit Manipulation Check

The one-way ANOVA aimed to determine whether the perceived level of brand–cause fit significantly differed between the low-fit and high-fit experimental conditions. The following hypotheses were tested:

- **H0:** There is no significant difference in perceived brand–cause fit between the low-fit and high-fit conditions.
- **H1:** There is a significant difference in perceived brand–cause fit between the low-fit and high-fit conditions, and the difference is in the expected direction.

A p-value below .05 indicates that the null hypothesis should be rejected, suggesting a significant difference between groups.

For the Brand–Cause Fit manipulation check, participants assigned to the high-fit condition reported a higher perceived brand–cause fit (mean = 5.13, standard deviation = .98) than those assigned to the low-fit condition (mean = 3.58, standard deviation = 1.34), indicating that the difference was in the expected direction.

Descriptives

FITCHK_MEAN

	N	Moyenne	Ecart type	Erreur standard	Intervalle de confiance à 95 % pour la moyenne		Minimum	Maximum
					Borne inférieure	Borne supérieure		
0	106	3,5755	1,33534	,12970	3,3183	3,8326	1,00	7,00
1	114	5,1287	,98415	,09217	4,9460	5,3113	2,67	7,00
Total	220	4,3803	1,39990	,09438	4,1943	4,5663	1,00	7,00

Table 2: Descriptive Statistics for Fit Manipulation Check

Before interpreting the ANOVA results, the assumption of homogeneity of variances was assessed using the Levene's test. The test was significant ($p < .001$), indicating that the assumption of equal variances was not met. As the two groups were comparable in size ($n = 106$ and $n = 114$), the ANOVA remained appropriate and robust despite this violation.

The ANOVA results, available in Appendix E, revealed a significant difference in perceived brand–cause fit between the two experimental conditions (**$F(1, 218) = 97.37$, $p < .001$**). Therefore, H0 was rejected, confirming that participants perceived the manipulation differently across conditions, as expected. The brand–cause fit manipulation was considered successful.

2.2 Transparency Manipulation Check

To assess whether the transparency manipulation was successful, a one-way ANOVA was conducted. This test aimed to determine whether the perceived level of transparency significantly differed between the low-transparency and high-transparency experimental conditions. The following hypotheses were tested:

- **H0:** There is no significant difference in perceived transparency between the low-transparency and high-transparency conditions.
- **H1:** There is a significant difference in perceived transparency between the low-transparency and high-transparency conditions, and the difference is in the expected direction.

A p-value below .05 indicates that the null hypothesis should be rejected, suggesting a significant difference between groups.

For the Transparency manipulation check, participants assigned to the high-transparency condition reported a higher perceived transparency (mean = 4.40, standard deviation = 1.32) than those assigned to the low-transparency condition (mean = 3.58, standard deviation = 1.34), indicating that the difference was in the expected direction.

Descriptives

TRCHK_MEAN

	N	Moyenne	Ecart type	Erreur standard	Intervalle de confiance à 95 % pour la moyenne		Minimum	Maximum
					Borne inférieure	Borne supérieure		
0	110	3,5788	1,33995	,12776	3,3256	3,8320	1,00	6,67
1	110	4,3970	1,32297	,12614	4,1470	4,6470	1,00	7,00
Total	220	3,9879	1,39028	,09373	3,8031	4,1726	1,00	7,00

Table 3: Descriptive Statistics for Transparency Manipulation Check

Before interpreting the ANOVA results, the assumption of homogeneity of variances was assessed using the Levene's test. The result was not significant (p = .508), indicating that the assumption of equal variances was respected.

The ANOVA results, available in Appendix E, revealed a significant difference in perceived transparency between the two experimental conditions (**F(1, 218) = 20.77, p < .001)**. Therefore, H0 was rejected, confirming that participants perceived the level of transparency differently across conditions. The transparency manipulation was considered successful.

2.3 Realism Check

A scenario realism check was conducted to verify whether participants perceived the experimental scenarios as sufficiently realistic. Since realism was measured on a seven-point Likert scale, the midpoint value of 4 was used as the reference value. A one-sample *t*-test was therefore conducted to determine whether the mean realism score was significantly higher than the midpoint of the scale. The following hypotheses were tested:

- **H0:** The mean realism score is equal to or below the midpoint of the scale ($\mu \leq 4$).
- **H1:** The mean realism score is higher than the midpoint of the scale ($\mu > 4$).

The results showed that the mean realism score (mean = 5.10, standard deviation = 1.20) was significantly higher than the midpoint of the scale (***t*(219) = 13.55, *p* < .001)**. Therefore, H0 was rejected, confirming that the experimental scenarios were perceived as sufficiently realistic. The complete *t*-test output is provided in Appendix E.

3. Group Equivalence Check

Group equivalence checks were conducted to ensure that the four experimental groups did not significantly differ on the control variables. One-way ANOVAs were performed, and a non-significant result (p > .05) indicated that the groups could be considered equivalent regarding the variable examined (Pleyers, 2025). The results are summarized in Appendix F. All p-values were above the .05 threshold, indicating that no significant differences were found between the four experimental groups for any of the control variables. Therefore, the groups were considered equivalent, suggesting that potential differences observed in the main analyses are unlikely to be explained by pre-existing differences in these variables.

Additional equivalence checks were conducted on demographic variables. A one-way ANOVA was performed for age, while chi-square tests were conducted for gender and occupation.

The results are summarized in Appendix F. All p-values were above the .05 threshold, indicating that no significant differences were observed across the four experimental groups. Therefore, the groups were considered equivalent regarding demographic characteristics.

4. Main Analyses and Hypothesis Testing

4.1 Effect on Consumer Skepticism toward CSR Initiatives

A General Linear Model (GLM) was conducted to examine the effects of brand–cause fit and transparency on consumer skepticism toward CSR initiatives (Pleyers, 2025). The model included brand–cause fit and transparency as fixed factors, as well as their interaction term, to test both their direct effects and the moderating role of transparency.

Descriptive statistics were first examined to observe the direction of the relationships between the experimental conditions and consumer skepticism. Results showed that participants in the high-fit condition reported lower skepticism (mean = 3.26) than those in the low-fit condition (mean = 3.81). Similarly, participants exposed to high-transparency communication reported slightly lower skepticism (mean = 3.44) than those exposed to low-transparency communication (mean = 3.61).

Effect examined	Condition	Mean skepticism
Brand–Cause Fit	Low fit	3.81
	High fit	3.26
Transparency	Low transparency	3.61
	High transparency	3.44

Table 4: Descriptive Statistics for Consumer Skepticism

Regarding the interaction, transparency appeared to reduce skepticism in the low-fit condition (from 3.97 to 3.67), whereas almost no difference was observed in the high-fit condition (from 3.27 to 3.24).

Mean Skepticism	Low transparency	High transparency
Low fit	3.97	3.67
High fit	3.27	3.24

Table 5: Descriptive Statistics for Consumer Skepticism – Interaction effect

Before conducting the GLM, the assumption of normality was assessed across the experimental groups using the Shapiro–Wilk test (Pleyers, 2025). Results indicated that the assumption of normality was met, as all p-values exceeded the .05 threshold. Next, the assumption of homogeneity of variances was assessed using the Levene's test (Pleyers, 2025). The result was non-significant (p = .103), indicating that the assumption of equal variances was respected.

The GLM results, in Table 6, were examined to assess the significance of each hypothesis.

Regarding H1, which expected higher brand–cause fit to reduce consumer skepticism, the results revealed a significant main effect of brand–cause fit (**F(1, 216) = 8.19, p = .005**). Therefore, H1 was supported, indicating that consumers exposed to a high-fit CSR initiative reported significantly lower skepticism than those exposed to a low-fit initiative.

Regarding H2, which expected higher transparency to reduce consumer skepticism, the main effect of transparency was not statistically significant (**F(1, 216) = 0.72, p = .396**). Consequently, H2 was not supported, suggesting that increasing the level of transparency in CSR communication did not significantly reduce consumer skepticism.

Regarding H3, which predicted that transparency would moderate the relationship between brand–cause fit and consumer skepticism, the interaction effect between brand–cause fit and transparency was not statistically significant (**F(1, 216) = 0.49, p = .485**). Consequently, H3 was not supported, indicating that the effect of brand–cause fit on consumer skepticism did not significantly depend on the level of transparency.

Tests des effets intersujets

Variable dépendante: SKE_MEAN

Source	Somme des carrés de Type III	df	Carré moyen	F	Sig.	Eta-carré partiel
Modèle corrigé	19,504[a]	3	6,501	3,121	,027	,042
Constante	2751,630	1	2751,630	1320,839	<,001	,859
FIT	17,064	1	17,064	8,191	,005	,037
TRANSPARENCY	1,506	1	1,506	,723	,396	,003
FIT * TRANSPARENCY	1,021	1	1,021	,490	,485	,002
Erreur	449,981	216	2,083			
Total	3209,000	220				
Total corrigé	469,484	219				

a. R-deux = ,042 (R-deux ajusté = ,028)

Table 6: Tests of Between-Subjects Effects for Consumer Skepticism

To assess the robustness of the main findings, a sensitivity analysis was conducted following the methodological recommendations of Viglia et al. (2021). Participants whose manipulation check scores were inconsistent with the experimental scenario to which they had been assigned were excluded according to predefined thresholds based on the distribution of both the brand–

cause fit and transparency manipulation check scores. The detailed calculation of the exclusion thresholds is reported in Appendix G.

Following the exclusion procedure, 70 participants were excluded, resulting in a final sample of 150 participants. The remaining sample remained well balanced across the four experimental conditions (n = 35–40 per group), with each group including more than 30 participants. The GLM analyses were then repeated on the filtered sample. The detailed GLM results are also reported in Appendix G.

Compared with the initial analyses, the sensitivity analysis produced the same overall pattern of results. The main effect of brand–cause fit (H1) remained significant, while the moderating effect of transparency on the relationship between brand–cause fit and consumer skepticism (H3) remained non-significant. In addition, the main effect of transparency on consumer skepticism (H2) reached statistical significance after applying the predefined exclusion criteria. These findings strengthen the robustness of the main conclusions while suggesting that the effect of transparency becomes more apparent when the analyses are restricted to participants whose perceptions were consistent with their assigned experimental scenario.

The interaction plot (Figure 1) helps visualize the results. First, the graph illustrates the significant main effect of brand–cause fit, as consumer skepticism was consistently lower under the high-fit condition than under the low-fit condition, regardless of the level of transparency. It also illustrates the significant main effect of transparency, with higher transparency associated with lower consumer skepticism in both fit conditions. Although the graph displays both main effects, it does not provide visual evidence of a meaningful interaction, consistent with the non-significant interaction effect.

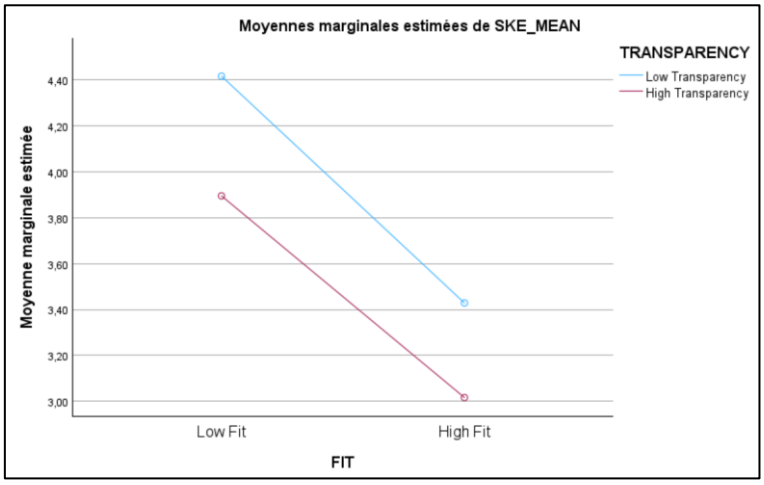


Figure 1: Interaction Plot for Consumer Skepticism

4.2 Additional Analysis: Effect on Brand Message Authenticity

A second GLM was conducted using perceived brand message authenticity as a dependent variable. Although not directly related to the research question, this variable was included to provide complementary insights into consumers' reactions to CSR communication. Brand message authenticity refers to the extent to which consumers perceive a brand's CSR message as genuine and as expressing sincere concern for the environmental cause it supports (Schoenberger et al., 2021).

The same relationships examined in the main model were tested. However, as authenticity represents a positive evaluation outcome, the expected direction of the effects was reversed compared to consumer skepticism.

- **Main effect of Brand–Cause Fit on brand message authenticity**

H4: High brand–cause fit leads to higher perceived brand message authenticity than low brand–cause fit.

- **Main effect of perceived transparency on brand message authenticity**

H5: High perceived transparency leads to higher perceived brand message authenticity than low perceived transparency.

- **The moderating role of perceived transparency on the fit-authenticity relationship**

H6: Perceived transparency moderates the relationship between brand–cause fit and perceived brand message authenticity. More specifically, high perceived transparency is expected to attenuate the negative effect of low brand–cause fit on perceived brand message authenticity, compared with low perceived transparency.

Descriptive statistics first showed that participants exposed to the high-fit condition reported higher perceived brand message authenticity (M = 4.91) compared to those exposed to the low-fit condition (M = 4.56). Similarly, participants exposed to high-transparency communication reported higher perceived authenticity (M = 4.88) than those exposed to low-transparency communication (M = 4.60).

Effect examined	Condition	Mean authenticity
Brand–Cause Fit	Low fit	4.56
	High fit	4.91
Transparency	Low transparency	4.60
	High transparency	4.88

Table 7: Descriptive Statistics for Brand Message Authenticity

Regarding the interaction, transparency appeared to increase perceived brand message authenticity in both fit conditions, although the increase was more pronounced in the low-fit condition (from 4.39 to 4.74) than in the high-fit condition (from 4.80 to 5.01).

Mean Authenticity	Low transparency	High transparency
Low fit	4.39	4.74
High fit	4.80	5.01

Table 8: Descriptive Statistics for Brand Message Authenticity – Interaction effect

Before conducting the GLM analysis, the assumption of normality was assessed across the four experimental groups using the Shapiro–Wilk test (Pleyers, 2025). The results indicated that the assumption of normality was not met for two of the four experimental groups, with two p-values falling below the .05 threshold. However, the GLM analysis remained appropriate due to the Central Limit Theorem, as each group included more than 30 observations. Moreover, ANOVA is considered robust to moderate deviations from normality when sample sizes are sufficient and balanced (Pleyers, 2025). Next, the assumption of homogeneity of variances was assessed using the Levene's test (Pleyers, 2025). The result was non-significant (p = .845), indicating that the assumption of equal variances was respected.

The GLM results, in Table 9, were then examined to assess the significance of each hypothesis.

Regarding H4, the results revealed a significant main effect of brand–cause fit (**F(1, 216) = 4.96, p = .027**). Therefore, H4 was supported, indicating that consumers exposed to a high-fit CSR initiative perceived the brand message as significantly more authentic than those exposed to a low-fit initiative.

Regarding H5, which expected higher transparency to increase perceived brand message authenticity, the main effect of transparency did not reach the conventional significance threshold of .05 (**F(1, 216) = 3.37, p = .068**). Therefore, H5 was not supported. However, the effect can be considered marginally significant at the 10% significance level, suggesting a tendency for higher transparency to increase perceived brand message authenticity.

Regarding H6, the interaction effect between brand–cause fit and transparency was not statistically significant (**F(1, 216) = 0.20, p = .657**). Consequently, H6 was not supported, indicating that the effect of brand–cause fit on perceived brand message authenticity did not significantly depend on the level of transparency.

Tests des effets intersujets

Variable dépendante: AUTH_MEAN

Source	Somme des carrés de Type III	df	Carré moyen	F	Sig.	Eta-carré partiel
Modèle corrigé	11,027[a]	3	3,676	2,822	,040	,038
Constante	4927,143	1	4927,143	3782,717	<,001	,946
FIT	6,457	1	6,457	4,957	,027	,022
TRANSPARENCY	4,383	1	4,383	3,365	,068	,015
FIT * TRANSPARENCY	,257	1	,257	,198	,657	,001
Erreur	281,349	216	1,303			
Total	5239,040	220				
Total corrigé	292,375	219				

a. R-deux = ,038 (R-deux ajusté = ,024)

Table 9: Tests of Between-Subjects Effects for Perceived Brand Message Authenticity

Following the methodological recommendations of Viglia et al. (2021), an additional sensitivity analysis was conducted for perceived brand message authenticity using the same exclusion criteria. The detailed GLM results are reported in Appendix G.

Compared with the initial analyses, the sensitivity analysis produced the same overall pattern of results. The main effect of brand–cause fit (H4) remained significant, while the moderating effect of transparency on the relationship between brand–cause fit and perceived brand message authenticity (H6) remained non-significant. In addition, the main effect of transparency on

perceived brand message authenticity (H5), which was initially only marginally significant, became statistically significant after applying the predefined exclusion criteria. Again, these findings strengthen the robustness of the conclusions while suggesting that the effect of transparency becomes more apparent when the analyses are restricted to participants whose perceptions were consistent with their assigned experimental scenario.

The interaction plot (Figure 2) helps visualize the results. First, the graph illustrates the significant main effect of brand–cause fit, as perceived brand message authenticity was consistently higher under the high-fit condition than under the low-fit condition, regardless of the level of transparency. Second, the graph also illustrates the significant main effect of transparency, with higher transparency associated with higher perceived brand message authenticity in both fit conditions. Although the graph displays both main effects, it does not provide visual evidence of a meaningful interaction, consistent with the non-significant interaction effect.

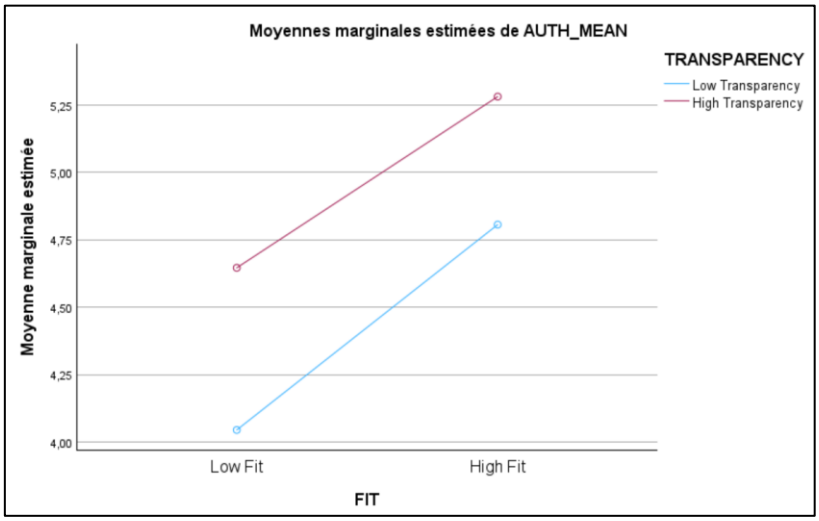


Figure 2: Interaction Plot for Brand Message Authenticity

4.3 Additional Analysis: The Role of Corporate Motives Attributions

The previous analyses demonstrated that brand–cause fit had a significant effect on consumer skepticism toward CSR initiatives, with higher fit leading to lower levels of skepticism. However, these results only indicate the existence of a relationship between brand–cause fit and skepticism, without explaining the psychological mechanisms underlying this effect.

To provide further insight into this relationship, an additional mediation analysis was conducted to examine whether consumers' attributions of corporate motives could explain the effect of brand–cause fit on skepticism (Pleyers, 2025).

Attribution Theory suggests that consumers infer corporate motives when evaluating CSR initiatives, and prior research has shown that value-driven motive attributions reduce consumer skepticism whereas strategic motive attributions increase it (Skarmeas & Leonidou, 2013). Building on this theoretical framework, this study examined whether these motive attributions mediate the relationship between brand–cause fit and consumer skepticism.

Based on this reasoning, the following mediation hypotheses were examined:

H7a: Value-driven motive attribution mediates the relationship between brand–cause fit and consumer skepticism. More specifically, a high brand–cause fit is expected to increase value-driven motive attribution, which in turn reduces consumer skepticism.

H7b: Strategic motive attribution mediates the relationship between brand–cause fit and consumer skepticism. More specifically, a low brand–cause fit is expected to increase strategic motive attribution, which in turn increases consumer skepticism.

The mediation analysis was conducted using PROCESS Model 4 (Pleyers, 2025). Figure 3 provides an overview of the mediation results, including the estimated path coefficients. Results are then presented in detail by first examining the effect of brand–cause fit on motive attributions, followed by the effects of these motive attributions on skepticism as well as the indirect effects. The complete PROCESS output is provided in Appendix H.

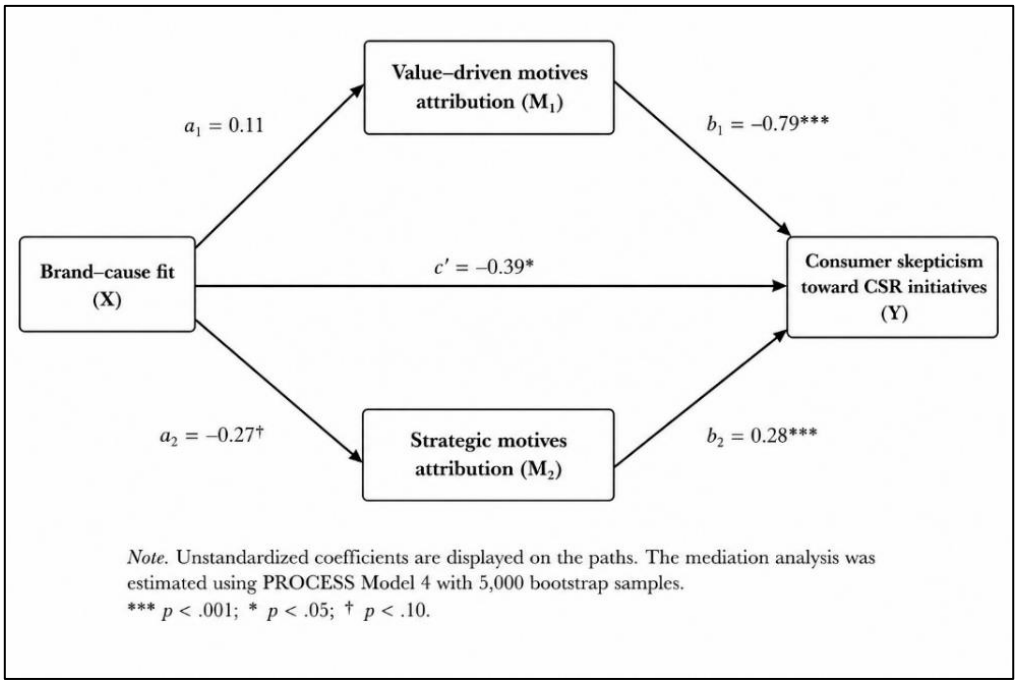


Figure 3: Parallel Mediation Model

4.3.1 Effect of Brand–Cause Fit on Motive Attributions

First, the effect of brand–cause fit on the two mediators was examined. As the p-value exceeded the 5% significance threshold, the results showed that brand–cause fit did not significantly influence value-driven motive attribution **(a_1 = 0.11, p = .354)**. Therefore, participants exposed to a high-fit CSR initiative did not attribute significantly more value-driven motives to the company.

Conversely, brand–cause fit had a marginally significant negative effect on strategic motive attribution **(a_2 = -0.27, p = .051**). The negative coefficient indicates that moving from the low-fit to the high-fit condition slightly decreased the attribution of strategic motive.

In other words, participants exposed to a high-fit CSR initiative perceived the company's motives as less strategic compared to participants exposed to a low-fit initiative.

4.3.2 Direct Effects on Consumer Skepticism

The next step was to assess whether motive attributions influenced consumer skepticism and whether brand–cause fit remained significant when both mediators were included.

Results showed that value-driven motive attribution had a significant negative effect on consumer skepticism **(b_1 = -0.79, p < .001**). This indicates that stronger perceptions of value-driven motives were associated with lower levels of skepticism. Additionally, strategic motive attribution had a significant positive effect on consumer skepticism **(b_2 = 0.28, p < .001**), indicating that stronger perceptions of strategic motives increased consumer skepticism.

Finally, the direct effect of brand–cause fit remained significant after including both mediators **(c' = -0.39, p = .018**). This suggests that motive attributions did not fully explain the fit–skepticism relationship, indicating a potential partial mediation effect.

4.3.3 Indirect Effects through Motive Attributions

Finally, the indirect effects were examined to determine whether motive attributions mediated the relationship between brand–cause fit and consumer skepticism. Statistical significance of the indirect effects was assessed using bootstrapped confidence intervals, with an effect considered significant when the confidence interval did not include zero (Pleyers, 2025).

The results showed that the indirect effect through value-driven motive attribution was not significant (**indirect effect = −0.0902**), as the confidence interval included zero. Therefore, H7a was not supported, indicating that value-driven motives did not mediate the fit–skepticism relationship.

In contrast, the indirect effect through strategic motive attribution was small but statistically significant (**indirect effect = −0.0738**), as the confidence interval did not include zero. Therefore, H7b was supported, indicating that strategic motives partially mediated the fit–skepticism relationship. This mediation effect should be interpreted with caution, as the confidence interval was very close to zero, suggesting a relatively weak indirect effect.

Mediator	Indirect Effect ($a_i \times b_i$)	95% Confidence Interval	Conclusion
Value-driven Motives	-0.0902	[-0.3122 ; 0.0945]	Not significant
Strategic Motives	-0.0738	[-0.1850; -0.0014]	Significant

Table 10: Indirect Effects through Motive Attributions

PART FIVE: Discussion and Implications

Table 11 summarizes the results obtained for each hypothesis tested in the present study.

Hypothesis	Description	Result
H1	High brand–cause fit leads to lower consumer skepticism toward CSR initiatives than low brand–cause fit.	Supported
H2	High perceived transparency leads to lower consumer skepticism toward CSR initiatives than low perceived transparency.	Supported*
H3	Perceived transparency moderates the relationship between brand–cause fit and consumer skepticism toward CSR initiatives, such that high transparency is expected to attenuate the negative effects of low brand–cause fit on consumer skepticism.	Not supported
H4	High brand–cause fit leads to higher perceived brand message authenticity than low brand–cause fit.	Supported
H5	High perceived transparency leads to higher perceived brand message authenticity than low perceived transparency.	Supported*

H6	Perceived transparency moderates the relationship between brand–cause fit and perceived brand message authenticity, such that high transparency is expected to attenuate the negative effects of low brand–cause fit on perceived authenticity.	Not supported
H7a	Value-driven motive attribution mediates the relationship between brand–cause fit and consumer skepticism. More specifically, a high brand–cause fit is expected to increase value-driven motive attribution, which in turn reduces consumer skepticism.	Not supported
H7b	Strategic motive attribution mediates the relationship between brand–cause fit and consumer skepticism. More specifically, a low brand–cause fit is expected to increase strategic motive attribution, which in turn increases consumer skepticism.	Partially supported

* Supported following the sensitivity analysis.

Table 11: Summary of Hypothesis Testing

1. Theoretical Implications

This section discusses the findings in relation to the literature reviewed. More specifically, it highlights how the present study confirms, nuances, and extends previous research on consumer skepticism toward CSR initiatives.

First, the findings reinforce previous research identifying brand–cause fit as a key determinant of consumer skepticism toward CSR initiatives. Consistent with Becker-Olsen et al. (2006), higher perceived brand–cause fit was associated with lower consumer skepticism. These results provide further empirical support for the role of perceived fit in shaping consumers' evaluations of CSR initiatives.

Second, the findings are consistent with previous research on perceived transparency, although its effect on consumer skepticism was only fully confirmed in the sensitivity analysis. In line with Schnackenberg and Tomlinson (2016) and Rim et al. (2024), higher perceived transparency was associated with lower consumer skepticism. However, this relationship was only observed after restricting the analyses to participants whose perceptions were consistent with their assigned experimental scenario.

Third, the present findings did not support the moderating role of perceived transparency on the relationship between brand–cause fit and consumer skepticism. This contrasts with the findings of Kim (2019), who reported a significant interaction between brand–cause fit and transparency

in shaping consumer trust. These results suggest that the interaction between brand–cause fit and transparency may depend on the specific dependent variable being examined. While Kim (2019) found a significant interaction effect on consumer trust, no such effect was observed for consumer skepticism in the present study.

Finally, the findings further support previous research grounded in Attribution Theory by confirming the role of consumers' motive attributions in shaping CSR skepticism. Consistent with Skarmeas and Leonidou (2013), value-driven motives were associated with lower consumer skepticism, whereas strategic motives increased skeptical responses toward CSR initiatives. These findings therefore reinforce the importance of perceived corporate motives in explaining consumers' skeptical reactions to CSR initiatives.

Beyond confirming previous research, the present study also contributes to the literature by providing additional insight into the mechanisms linking brand–cause fit to consumer skepticism. More specifically, the mediation analysis revealed that strategic motive attributions partially mediated this relationship, indicating that part of the effect of brand–cause fit on consumer skepticism operates through consumers' perceptions of the firm's strategic motives. This finding extends previous research by identifying one of the psychological processes through which high brand–cause fit reduces skeptical reactions.

2. Managerial Implications

This section discusses the managerial implications of the findings by translating the main results into practical recommendations for organizations. More specifically, it highlights how the present findings can help reduce consumer skepticism and foster more positive consumer responses to CSR communication.

The first practical implication concerns the selection of the CSR initiative itself. Across the different analyses, brand–cause fit consistently emerged as a strong predictor of consumers' reactions, both by reducing consumer skepticism and increasing perceived brand message authenticity. These findings suggest that organizations should prioritize CSR initiatives that are genuinely aligned with their brand identity and core activities. By carefully selecting causes that are consistent with their brand, organizations are more likely to limit skeptical reactions while fostering more positive evaluations of their CSR communication.

A second practical implication relates to the level of transparency conveyed in CSR communication. The findings suggest that organizations can benefit from providing a higher

level of transparency in their CSR communication, as higher perceived transparency was associated with lower consumer skepticism and higher perceived brand message authenticity. In practice, this implies providing consumers with clear, concrete, and verifiable information about CSR initiatives, such as specific objectives, implementation details, measurable commitments, timelines, and expected outcomes.

The third practical implication stems from the absence of a moderating effect of perceived transparency on the fit-skepticism relation. Although increasing the level of transparency contributes to more favorable consumer responses, organizations should not expect it to compensate for a weak brand–cause fit. In other words, providing more transparent CSR communication does not offset the negative consequences of selecting a CSR initiative that is poorly aligned with the brand. Organizations should therefore view transparency as a complement to the careful selection of CSR initiatives rather than as a substitute for it.

A fourth practical implication relates to the importance of consumers' motive attributions. The findings confirmed that consumers' perceptions of both value-driven and strategic motives play a key role in shaping skepticism toward CSR initiatives. More specifically, attributing value-driven motives was associated with lower consumer skepticism, whereas attributing strategic motives increased skeptical reactions. These findings further suggest that selecting CSR initiatives perceived as coherent with the brand contributes to reducing strategic motive attributions, thereby limiting consumer skepticism.

3. Limitations

Despite the methodological precautions adopted throughout the study, the findings should be interpreted considering several limitations. These are discussed in the following section.

A first limitation concerns the manipulation of perceived transparency. It was manipulated through two different levels of transparency (high and low) rather than through the presence versus absence of transparency. More specifically, both conditions presented information about the CSR initiative, while differing only in the amount of concrete, specific, and verifiable information provided. As participants were exposed to only one experimental scenario, perceiving these relatively subtle differences may have been challenging. This likely explains why a proportion of participants did not perceive the intended transparency manipulation, making the additional sensitivity analysis necessary.

A second limitation concerns the sample size. Although the initial sample of 220 participants was sufficient to conduct the planned analyses, the exclusion procedure applied in the sensitivity analysis reduced the final sample to 150 participants. While this remaining sample still ensured balanced experimental groups and an adequate number of observations per condition, the reduced sample size may have limited the statistical power of the sensitivity analyses. In addition, although the mediation analysis was conducted on the full sample of 220 participants, this sample size remains relatively modest for PROCESS mediation analyses. Consequently, the mediation results should also be interpreted with appropriate caution.

A third limitation concerns the online administration of the experiment. As participants completed the questionnaire in uncontrolled environments, external factors such as distractions, variations in attention, or multitasking could not be controlled and may have influenced their responses.

A fourth limitation concerns the individual differences that may influence consumers' responses to CSR communication. Although several control variables were included in the analyses, the study did not account for consumers' baseline predisposition toward CSR skepticism. Some individuals may generally adopt a more skeptical attitude toward CSR initiatives regardless of the specific communication they receive. Consequently, this unmeasured individual characteristic may have contributed to the variability observed in consumers' skeptical responses.

A final limitation concerns the sampling procedure. Participants were recruited through convenience sampling by distributing the questionnaire via the researcher’s social networks. As a result, the sample is subject to a representativeness bias, and the sample cannot be considered fully representative of the broader consumer population.

Conclusion and Future Research

This thesis first reviewed the literature on CSR communication and consumer skepticism, before developing the research framework, presenting the experimental methodology, reporting the empirical findings, and discussing their theoretical and managerial implications. Overall, the findings contribute to the literature on consumer skepticism toward CSR initiatives by confirming the importance of both brand–cause fit and perceived transparency in shaping consumers' responses to CSR communication. They further show that transparency does not compensate for a weak brand–cause fit, highlighting that these two factors influence consumer

skepticism independently rather than interactively. In addition, the mediation analysis identifies strategic motive attributions as a partial mechanism through which brand–cause fit reduces consumer skepticism.

Future research could further examine the role of other corporate motive attributions in explaining consumer skepticism. While the present study focused on strategic and value-driven motive attributions, previous research distinguishes additional attribution dimensions, such as consumer-driven and egoistic motives (Ellen et al., 2006). Investigating whether these alternative attributions also mediate the relationship between brand–cause fit and consumer skepticism would contribute to a more comprehensive understanding of the psychological mechanisms underlying consumers' evaluations of CSR initiatives.

A second avenue for future research concerns the different ways perceived transparency can be conveyed in CSR communication. While the present study manipulated transparency through the amount of concrete, specific, and verifiable information provided, previous research suggests that transparency can also be conveyed through other communication strategies, such as accountability or stakeholder involvement (Rim et al., 2024). Examining these alternative transparency strategies would provide a more comprehensive understanding of how perceived transparency shapes consumer skepticism toward CSR initiatives.

Finally, the external validity of the present findings also deserves further investigation. Replicating the study across different industries, CSR causes, or real brands would allow researchers to assess whether the observed relationships remain stable across different contexts.

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Appendices

Appendix A – Experimental Scenarios

Appendix A presents the final versions of the four experimental scenarios.

Scenario 1: High Brand–Cause Fit x High Transparency

« Belgo Electro lance une nouvelle initiative environnementale

Belgo Electro est une enseigne belge spécialisée dans la vente d'appareils électroniques et électroménagers, tels que des ordinateurs, téléviseurs, réfrigérateurs et machines à laver. L'entreprise vient d'annoncer le lancement d'une initiative environnementale visant à soutenir la collecte et le recyclage des déchets électroniques en Belgique.

Belgo Electro apportera ainsi son soutien à RecyTech, une organisation spécialisée dans la collecte et le traitement des déchets électroniques en finançant des opérations de collecte dans dix communes belges. Le programme, qui sera déployé dès septembre 2026 pour une durée minimale de trois ans, consiste en la mise en place d'actions visant à une meilleure gestion des déchets électroniques en Belgique. Belgo Electro prévoit de contribuer à la collecte et au recyclage de 20 tonnes de déchets électroniques dès la première année.

Les résultats détaillés du programme feront l'objet d'un rapport annuel publié sur le site internet de l'entreprise. Toute personne intéressée par l'obtention de détails sur les actions entreprises et leur temporalité peut consulter le site internet de l'entreprise et en particulier la page intitulée : « Nos actions pour le développement durable ».

Scenario 2: High Brand–Cause Fit x Low Transparency

« Belgo Electro lance une nouvelle initiative environnementale

Belgo Electro est une enseigne belge spécialisée dans la vente d'appareils électroniques et électroménagers, tels que des ordinateurs, téléviseurs, réfrigérateurs et machines à laver. L'entreprise vient d'annoncer le lancement d'une initiative environnementale visant à soutenir la collecte et le recyclage des déchets électroniques en Belgique.

Dans le cadre de cette initiative, l'entreprise apportera un soutien financier à une organisation spécialisée dans la collecte et le traitement des déchets électroniques. Ce soutien permettra de financer des opérations de collecte organisées dans des communes belges. Le programme consiste en la mise en place d'une série d'actions visant à une meilleure gestion des déchets

électroniques en Belgique. Ainsi, Belgo Electro prévoit de contribuer à encourager la collecte et le recyclage d'appareils électroniques usagés afin de limiter leur impact sur l'environnement.

Les résultats du programme seront publiés sur le site internet de l'entreprise et en particulier la page intitulée : « Nos actions pour le développement durable ».

Scenario 3: Low Brand–Cause Fit x High Transparency

« Belgo Electro lance une nouvelle initiative environnementale

Belgo Electro est une enseigne belge spécialisée dans la vente d'appareils électroniques et électroménagers, tels que des ordinateurs, téléviseurs, réfrigérateurs et machines à laver. L'entreprise vient d'annoncer le lancement d'une initiative environnementale visant à soutenir la protection des abeilles et la préservation de la biodiversité locale en Belgique.

Belgo Electro apportera ainsi son soutien à BeeProtect, une organisation spécialisée dans la protection des abeilles en finançant l'installation de nouvelles ruches ainsi que l'accompagnement d'apiculteurs locaux dans dix communes belges. Le programme, qui sera déployé dès septembre 2026 pour une durée minimale de trois ans, consiste en la mise en place d'actions visant à soutenir la préservation des abeilles et la biodiversité locale en Belgique. Belgo Electro prévoit de contribuer à l'installation de 20 nouvelles ruches dès la première année.

Les résultats détaillés du programme feront l'objet d'un rapport annuel publié sur le site internet de l'entreprise. Toute personne intéressée par l'obtention de détails sur les actions entreprises et leur temporalité peut consulter le site internet de l'entreprise et en particulier la page intitulée : « Nos actions pour le développement durable ».

Scenario 4: Low Brand–Cause Fit x Low Transparency

Belgo Electro lance une nouvelle initiative environnementale

« Belgo Electro est une enseigne belge spécialisée dans la vente d'appareils électroniques et électroménagers, tels que des ordinateurs, téléviseurs, réfrigérateurs et machines à laver. L'entreprise vient d'annoncer le lancement d'une initiative environnementale visant à soutenir la protection des abeilles et la préservation de la biodiversité locale en Belgique.

Dans le cadre de cette initiative, l'entreprise apportera un soutien financier à une organisation spécialisée dans la protection des abeilles. Ce soutien permettra de financer différentes actions

en faveur des abeilles et de la biodiversité locale dans des communes belges. Le programme consiste en la mise en place d'une série d'actions visant à soutenir la préservation des abeilles et la biodiversité locale en Belgique. Ainsi, Belgo Electro prévoit de contribuer à encourager la protection des écosystèmes locaux et la préservation de l'environnement.

Les résultats du programme seront publiés sur le site internet de l'entreprise et en particulier la page intitulée : « Nos actions pour le développement durable ».

Appendix B – Summary of Measurement Scales

Appendix B presents an overview of the measurement scales used in this study, including their original sources, response formats, and number of items.

Construct	**Reference**	**Scale**	**Items (k)**
Dependant Variable			
Consumer Skepticism	Skarmeas & Leonidou (2013)	7-point semantic differential	3
Additional Variables			
Brand Message Authenticity	Schoenberger et al. (2021)	7-point Likert	5
Strategic Motive Attribution	Habel et al. (2016)	7-point Likert	3
Value-driven Motive Attribution	Ellen et al. (2006)	7-point Likert	4
Attention Check	Oppenheimer et al. (2009)	7-point Likert	1
Manipulation Checks			
Brand–Cause Fit	Becker-Olsen et al. (2006)	7-point Likert	3
Perceived Transparency	Schnackenberg & Tomlinson (2016)	7-point Likert	3
Scenario Realism	Juquelier et al. (2025)	7-point Likert	1
Control Variables			
Environmental Concern	Matthes & Wonneberger (2014)	7-point Likert	3
Cause Involvement	Kapferer & Laurent (1993)	7-point Likert	3
Product Involvement	Kapferer & Laurent (1993)	7-point Likert	3
Sector Familiarity	Luo & Toubia (2015)	7-point Likert	4

Table B1: Summary of Measurement Scales

Appendix C – Complete Questionnaire

Appendix C presents the complete questionnaire used for data collection, including all measurement items.

« Bienvenue ! Je m'appelle Camille Matheys, et dans le cadre de mon mémoire de fin d'études, j'aimerais vous inviter à répondre à une enquête. Cette enquête est menée dans le cadre d'une recherche universitaire portant sur une thématique d'actualité. Il n'existe pas de bonne ou de mauvaise réponse, seul votre avis compte ! Votre participation vous prendra environ 10 minutes; elle est volontaire, vous pourrez décider d'arrêter votre participation lorsque vous le souhaitez. Enfin, votre participation est strictement anonyme et confidentielle. Il nous sera donc impossible de rattacher votre identité aux informations que vous nous fournirez. Toutes les données collectées ne seront utilisées qu'à des fins de recherche et seront regroupées et publiées sous forme agrégée uniquement. Si vous avez la moindre question concernant cette étude, n'hésitez pas à me contacter à l'adresse suivante : camille.matheys@student.uclouvain.be.

Rubrique 0 : Attribution d'un scénario sur base du mois de naissance du répondant

Si vous avez 18 ans ou plus, que vous comprenez les déclarations ci-dessus et que vous consentez librement à participer à cette étude, répondez « oui » ci-dessous.

o Oui

o Non

Quel est votre mois de naissance ?

o Janvier

o Février

o Mars

o Avril

o Mai

o Juin

o Juillet

o Août

o Septembre

o Octobre

o Novembre

o Décembre

Rubrique 1 : Lecture du scénario

« Veuillez lire attentivement le communiqué suivant. »

Rubrique 2 : Perception de la communication et de l'entreprise

Pour chacune des affirmations suivantes, veuillez indiquer la position qui correspond le mieux à votre perception de Belgo Electro en sélectionnant un point sur l'échelle allant de 1 à 7.

- Belgo Electro est une entreprise responsable sur le plan environnemental.
- Belgo Electro est réellement soucieuse d'améliorer l'environnement.
- Belgo Electro agit de manière responsable envers l'environnement.

Sur une échelle de 1 à 7, où 1 = Pas du tout d'accord et 7 = Tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes :

- Le contenu de ce message me semble authentique.
- Le contenu de ce message me semble véridique.
- Le contenu de ce message me semble honnête.
- Le contenu de ce message me semble sincère.
- Le contenu de ce message montre que Belgo Electro se préoccupe réellement de la cause environnementale.

Sur une échelle de 1 à 7, où 1 = Pas du tout d'accord et 7 = Tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes :

- Les ressources financières que Belgo Electro consacre à cette initiative environnementale visent à améliorer son image.
- Les ressources financières que Belgo Electro consacre à cette initiative environnementale visent à améliorer sa réputation.
- Les ressources financières que Belgo Electro consacre à cette initiative environnementale visent à améliorer sa position auprès du public.

Sur une échelle de 1 à 7, où 1 = Pas du tout d'accord et 7 = Tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes :

- Selon moi, Belgo Electro se sent moralement obligé de contribuer positivement à la cause environnementale.
- Selon moi, Belgo Electro s'intéresse à la cause environnementale sur le long terme.

- Selon moi, les membres de Belgo Electro (direction et employés) croient en la cause environnementale.
- Selon moi, Belgo Electro veut contribuer positivement au bien-être de la société.

Sur une échelle de 1 à 7, où 1 = Pas du tout d'accord et 7 = Tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes :

- Cette question a pour objectif de vérifier votre attention. Veuillez sélectionner « Tout à fait d'accord ».

Rubrique 3 : Manipulation Checks

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- L'initiative environnementale présentée est compatible avec Belgo Electro.
- Il existe un lien logique entre Belgo Electro et l'initiative environnementale soutenue.
- L'initiative environnementale est cohérente avec les activités de Belgo Electro.

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- Le texte fournit des informations claires concernant l'initiative.
- Le texte fournit des informations vérifiables concernant l'initiative.
- Le texte fournit des informations concrètes et précises.

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- La situation décrite dans le communiqué pourrait se produire dans la vie réelle.

Rubrique 4 : Variables de contrôle et démographiques

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- Les enjeux environnementaux sont importants pour moi.
- L'état de l'environnement affecte ma qualité de vie.
- Je suis prêt(e) à faire des sacrifices pour améliorer l'environnement.

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- La gestion des déchets électroniques et électroménagers, j'y attache énormément d'importance.
- On peut dire que la gestion des déchets électroniques et électroménagers, ça m'intéresse.
- La gestion des déchets électroniques et électroménagers, c'est un sujet qui me laisse totalement indifférent(e). **R**

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- La protection des abeilles et la biodiversité, j'y attache énormément d'importance.
- On peut dire que la protection des abeilles et la biodiversité, ça m'intéresse.
- La protection des abeilles et la biodiversité, c'est un sujet qui me laisse totalement indifférent(e). **R**

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- Les produits électroniques/électroménagers, j'y attache énormément d'importance.
- On peut dire que les produits électroniques/électroménagers, ça m'intéresse.
- Les produits électroniques/électroménagers, c'est un sujet qui me laisse totalement indifférent(e). **R**

Sur une échelle de 1 à 7, où 1 = pas du tout d'accord et 7 = tout à fait d'accord, indiquez votre degré d'accord avec les affirmations suivantes.

- En comparaison à la plupart des consommateurs, je connais peu les produits électroniques et électroménagers (par exemple : ordinateurs, téléviseurs, réfrigérateurs ou machines à laver). **R**
- Je suis très familier(ère) avec les produits électroniques et électroménagers.
- Je m'intéresse beaucoup aux produits électroniques et électroménagers.
- Je possède de nombreux produits électroniques et électroménagers.

Quel est votre âge ?

Quel est votre genre ?

o Féminin

o Masculin

o Non binaire

o Autre

o Je ne préfère pas répondre

Quelle est votre situation professionnelle principale ?

o Etudiant(e)

o Salarié(e)

o Indépendant(e) / Profession libérale

o Sans emploi

o Retraité(e)

o Autre

o Je ne préfère pas répondre

Merci pour votre participation ! »

Appendix D – Measurement Scales Validity and Reliability

Appendix D presents the complete validity and reliability assessment procedure illustrated through the Brand Message Authenticity scale. It also includes the complete analysis of the revised Value-driven Motive Attribution scale and a summary table reporting the results for all measurement scales. The procedures and threshold values applied throughout these analyses are based on Pleyers (2025).

1. Complete Procedure: Brand Message Authenticity

To examine the dimensionality of the scale, a Principal Component Analysis (PCA) was first conducted. This analysis aimed to verify whether the items associated with each construct formed a single underlying dimension, or the expected number of dimensions as defined in the original scales. The suitability of the data for factor analysis was evaluated using the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and the Bartlett's test of sphericity. The KMO index ranges from 0 to 1, with values above .50 indicating that the data are suitable for PCA. Bartlett's test of sphericity assesses whether the correlation matrix between the scale items significantly differs from an identity matrix. A significant result ($p < .05$) indicates that sufficient relationships exist between the items to proceed with the analysis.

For the Brand Message Authenticity scale, the results showed a KMO value of .835. This value is above the recommended minimum threshold of .50, indicating that the relationships between the items were sufficient to conduct a PCA. In addition, Bartlett's test of sphericity was significant ($p < .001$), showing that the correlation matrix significantly differed from an identity matrix. These results confirmed that the data were suitable for factor analysis.

Indice KMO et test de Bartlett

Indice de Kaiser-Meyer-Olkin pour la mesure de la qualité d'échantillonnage.		,835
Test de sphéricité de Bartlett	Khi-carré approx.	881,279
	ddl	10
	Signification	<,001

Table D1: KMO and Bartlett's Test for the "Brand Message Authenticity" scale

The communalities were then examined to assess how well each item was represented by the extracted component. For the Brand Message Authenticity scale, all items presented communalities above the commonly recommended threshold of .50. This indicates that the extracted component explained a sufficient proportion of variance for each item.

Qualités de représentation

	Initiales	Extraction
AUTH1	1,000	,785
AUTH2	1,000	,773
AUTH3	1,000	,828
AUTH4	1,000	,838
AUTH5	1,000	,553

Méthode d'extraction : Analyse en composantes principales.

Table D2: Communalities for the "Brand Message Authenticity" scale

The total variance explained was analyzed to determine the number of components to retain. For the Brand Message Authenticity scale, the results showed that only one component had an eigenvalue above the recommended threshold of 1, with a value of 3.777. This single component explained 75.55% of the total variance, which is above the commonly used 60% benchmark, supporting the unidimensional structure of the scale.

Variance totale expliquée

	Valeurs propres initiales			Sommes extraites du carré des chargements		
Composante	Total	% de la variance	% cumulé	Total	% de la variance	% cumulé
1	3,777	75,547	75,547	3,777	75,547	75,547
2	,595	11,900	87,448			
3	,309	6,189	93,637			
4	,187	3,735	97,372			
5	,131	2,628	100,000			

Méthode d'extraction : Analyse en composantes principales.

Table D3: Total Variance Explained for the "Brand Message Authenticity" scale

The component matrix was analyzed to evaluate the contribution of each item to the extracted component. For the Brand Message Authenticity scale, all items showed factors loading above the commonly recommended threshold of .50. These results indicate that all items contributed to measuring the same underlying dimension.

Matrice des composantes[a]

	Composante 1
AUTH1	,886
AUTH2	,879
AUTH3	,910
AUTH4	,915
AUTH5	,744

Table D4: Component Matrix for the "Brand Message Authenticity" scale

After confirming the unidimensional structure of the scale, Cronbach's alpha was used to assess the internal consistency of the items. For the Brand Message Authenticity scale, the Cronbach's alpha coefficient reached .916, which is above the commonly accepted threshold of .70. This result indicates a high level of internal consistency among the five items composing the scale.

Statistiques de fiabilité

Alpha de Cronbach	Nombre d'éléments
,916	5

Table D5: Cronbach's Alpha for the "Brand Message Authenticity" scale

The item-total statistics were finally examined to determine whether removing one item would improve the reliability of the scale. For the Brand Message Authenticity scale, all corrected item-total correlations were above the commonly accepted threshold of .30, indicating that each item contributed to the overall scale. The results showed that removing AUTH5 would slightly increase Cronbach's alpha from .916 to .929. However, this increase was limited, and the item was retained as the initial reliability level was already high.

Statistiques de total des éléments

	Moyenne de l'échelle en cas de suppression d'élément	Variance de l'échelle en cas de suppression d'élément	Corrélation complète des éléments corrigés	Alpha de Cronbach en cas de suppression d'élément
AUTH1	18,86	21,488	,807	,892
AUTH2	18,94	21,795	,797	,894
AUTH3	18,94	21,709	,846	,885
AUTH4	19,00	21,237	,857	,882
AUTH5	19,09	22,823	,631	,929

Table D6: Item-total Statistics for the "Brand Message Authenticity" scale

Overall, the PCA and reliability analyses confirmed the unidimensionality and internal consistency of the Brand Message Authenticity scale. Therefore, the five items were retained and combined into a composite score for subsequent analyses.

2. Summary of Results for All Measurement Scales

The same procedure was applied to all remaining measurement scales. To avoid repetition, the detailed interpretation of each PCA and reliability analysis is not presented individually. Results are summarized in the following table.

Measurement Scale	**KMO**	**Bartlett's Test (p)**	**Extracted Components**	**Explained Variance (%)**	**Cronbach's α**
Consumer Skepticism	0.745	< .001	1	81.50	0.886

Strategic Motive Attribution	0.752	< .001	1	84.97	0.911
Value-driven Motive Attribution	0.697	< .001	**2**	80.70	**0.580**
Brand Message Authenticity	0.835	< .001	1	75.55	0.916
Brand–Cause Fit	0.740	< .001	1	85.82	0.916
Perceived Transparency	0.717	< .001	1	77.79	0.857
Environmental Concern	0.722	< .001	1	74.84	0.827
Cause Involvement (E-waste)	0.671	< .001	1	76.78	0.844
Cause Involvement (Bee Protection)	0.612	< .001	1	72.21	0.790
Product Involvement	0.619	< .001	1	71.16	0.787
Sector Familiarity	0.757	< .001	1	65.38	0.819

Table D7: Validity and Reliability Assessment of the Measurement Scales

3. Revised Value-driven Motive Attribution Analysis

As mentioned before, the analysis of the Value-driven motive attribution scale required further examination. More specifically, the initial PCA of the scale suggested a multidimensional structure, as two components presented eigenvalues above 1. Examination of the component matrix showed that VALUE1 loaded separately from the other items, suggesting that this item did not reflect the same underlying dimension. This issue was confirmed by the reliability analysis. The initial Cronbach's alpha coefficient was .580, below the commonly accepted threshold of .70.

The item-total statistics indicated that VALUE1 had a corrected item-total correlation of .005 and that removing this item would increase Cronbach's alpha to .825. Therefore, VALUE1 was removed and the analyses were conducted again.

Statistiques de total des éléments

	Moyenne de l'échelle en cas de suppression d'élément	Variance de l'échelle en cas de suppression d'élément	Corrélation complète des éléments corrigés	Alpha de Cronbach en cas de suppression d'élément
VALUE1	12,42	7,460	,005	,825
VALUE2	13,35	6,148	,493	,423
VALUE3	12,79	5,536	,541	,367
VALUE4	12,60	5,283	,608	,310

Table D8: Item-total Statistics for the "Value-driven motive attribution" scale

As shown below, the revised scale met all required criteria, presenting a unidimensional structure and satisfactory internal consistency.

Indicator	**Initial Scale**	**Revised Scale**
KMO	0.697	0.706
Barlett's Test (p)	< .001	< .001
Extracted Components	2	1
Explained Variance (%)	80.70	74.05
Cronbach's α	0.580	0.825

Table D9: Comparison of the Initial and Revised Value-driven Motive Attribution Scale

Following the validation of the measurement scales, composite scores were computed for each construct using the MEAN function in SPSS. For each participant, the items belonging to the same scale were averaged to create a single score representing the corresponding construct. These composite variables were then used in the subsequent statistical analyses.

A specific procedure was applied for Cause Involvement, as participants evaluated different causes depending on the experimental scenario they received. Separate mean scores were first computed for the bee protection initiative (BEES_INV_MEAN) and the electronic waste recycling initiative (EWASTE_INV_MEAN). These scores were then merged into a single variable (CAUSE_INV_MEAN), representing participants' involvement with the CSR cause presented in their respective scenario.

Appendix E – SPSS Outputs

Appendix E presents the complete SPSS output for the brand–cause fit and transparency manipulation checks, as well as the one-sample *t*-test conducted for the scenario realism check.

ANOVA

FITCHK_MEAN

	Somme des carrés	df	Carré moyen	F	Sig.
Entre groupes	132,505	1	132,505	97,366	<,001
Intra-groupes	296,676	218	1,361		
Total	429,181	219			

Table E1: ANOVA Output for the Brand–Cause Fit Manipulation Check

ANOVA

TRCHK_MEAN

	Somme des carrés	df	Carré moyen	F	Sig.
Entre groupes	36,818	1	36,818	20,768	<,001
Intra-groupes	386,483	218	1,773		
Total	423,301	219			

Table E2: ANOVA Output for the Transparency Manipulation Check

Statistiques sur échantillon uniques

	N	Moyenne	Ecart type	Moyenne d'erreur standard
REALISM	220	5,10	1,199	,081

Test sur échantillon unique

Valeur de test = 4

	t	df	Signification p unilatéral	Signification p bilatéral	Différence moyenne	Intervalle de confiance de la différence à 95 % Inférieur	Intervalle de confiance de la différence à 95 % Supérieur
REALISM	13,548	219	<,001	<,001	1,095	,94	1,25

Table E3: One-Sample t-Test Output for the Scenario Realism Check

Appendix F – Group Equivalence Tests

Appendix F presents the results of the group equivalence tests. Table F1 reports the results for the control variables, whereas Table F2 reports the results for the demographic variables.

Control Variable	Test	Test Statistic	P-value	Equivalence Across Groups
Environmental Concern	One-way ANOVA	$F(3,216) = 0.665$	.574	Yes
Cause Involvement	One-way ANOVA	$F(3,216) = 2.493$	.061	Yes
Sector Familiarity	One-way ANOVA	$F(3,216) = 0.996$	.395	Yes
Product Familiarity	One-way ANOVA	$F(3,216) = 1.247$	.294	Yes

Table F1: Group Equivalence Test Results for Control Variables

Demographic Variable	Test	Test Statistic	P-value	Equivalence Across Groups
Age	One-way ANOVA	$F(3,216) = 0.835$	.476	Yes
Gender	Pearson χ^2	$\chi^2(6) = 6.834$	.336	Yes
Occupation	Pearson χ^2	$\chi^2(18) = 27.391$	.072	Yes

Table F2: Group Equivalence Test Results for Demographic Variables

Appendix G – Sensitivity Analysis

Appendix G presents the sensitivity analysis conducted to assess the robustness of the main findings. It first describes the participant exclusion procedure, followed by the complete General Linear Model (GLM) results for consumer skepticism and brand message authenticity.

1. Participant Exclusion Procedure

To ensure that participants correctly perceived the intended experimental manipulations, the sensitivity analysis excluded respondents whose manipulation check scores were inconsistent with the condition to which they had been assigned. The exclusion thresholds were determined separately for the brand–cause fit and perceived transparency manipulation checks using the **mean ± one standard deviation** observed within each manipulation level.

For the high manipulation conditions, the exclusion threshold was calculated as:

$$Mean - 1\,SD$$

For the low manipulation conditions, the exclusion threshold was calculated as:

$$Mean + 1\,SD$$

Accordingly, participants were retained if their manipulation check score was equal to or above the calculated threshold in the high manipulation conditions, and equal to or below the calculated threshold in the low manipulation conditions. The resulting exclusion thresholds are presented in the table below.

Manipulation	Mean	SD	Calculation	Inclusion Threshold
High Brand–Cause Fit	5.13	0.98	Mean − SD	≥ 4.15
Low Brand–Cause Fit	3.58	1.34	Mean + SD	≤ 4.92
High Transparency	4.40	1.32	Mean − SD	≥ 3.08
Low Transparency	3.58	1.34	Mean + SD	≤ 4.92

Table G1: Calculation of the exclusion thresholds

Participants were retained only if they met both manipulation-check criteria corresponding to their assigned experimental condition. Consequently, the following inclusion criteria were applied across the four experimental scenarios.

Experimental Condition	Fit Inclusion Criterion	Transparency Inclusion Criterion
S1: High Fit × High Transparency	Fit ≥ 4.15	Transparency ≥ 3.08
S2: High Fit × Low Transparency	Fit ≥ 4.15	Transparency ≤ 4.92
S3: Low Fit × High Transparency	Fit ≤ 4.92	Transparency ≥ 3.08
S4: Low Fit × Low Transparency	Fit ≤ 4.92	Transparency ≤ 4.92

Table G2: Inclusion Criteria by Experimental Condition

Applying these criteria resulted in the exclusion of 70 participants, yielding a final sample of 150 respondents distributed across the four experimental conditions as follows.

Experimental Condition	Frequency (N)	Percentage (%)
High Fit x High Transparency	40	26.7%
High Fit x Low Transparency	35	23.3%
Low Fit x High Transparency	35	23.3%
Low Fit x Low Transparency	40	26.7%
Total	**150**	**100%**

Table G3: Distribution of Respondents After Exclusion

The resulting sample remained well balanced across the four experimental conditions, with each group including at least 35 participants. Consequently, the sample size was considered sufficient for the subsequent GLM analyses.

Following the exclusion procedure, the GLM analyses were repeated on the filtered sample.

2. Sensitivity Analysis: GLM Results for Consumer Skepticism

Regarding H1, which expected higher brand–cause fit to reduce consumer skepticism, the results revealed a significant main effect of brand–cause fit **($F(1, 146) = 18.44$, $p < .001$)**.

Therefore, H1 was supported, indicating that consumers exposed to a high-fit CSR initiative reported significantly lower skepticism than those exposed to a low-fit initiative.

Regarding H2, which expected higher transparency to reduce consumer skepticism, the results revealed a significant main effect of transparency **(F(1, 146) = 4.61, *p* = .033)**. Therefore, H2 was supported, indicating that consumers exposed to the high-transparency condition reported significantly lower consumer skepticism than those exposed to the low-transparency condition.

Regarding H3, which predicted that transparency would moderate the relationship between brand–cause fit and consumer skepticism, the interaction effect between brand–cause fit and transparency was not statistically significant **(F(1, 146) = 0.06, *p* = .801)**. Consequently, H3 was not supported, indicating that the effect of brand–cause fit on consumer skepticism did not significantly depend on the level of transparency.

Tests des effets intersujets

Variable dépendante: SKE_MEAN

Source	Somme des carrés de Type III	df	Carré moyen	F	Sig.	Eta-carré partiel
Modèle corrigé	43,123[a]	3	14,374	8,148	<,001	,143
Constante	2032,550	1	2032,550	1152,145	<,001	,888
FIT	32,521	1	32,521	18,435	<,001	,112
TRANSPARENCY	8,130	1	8,130	4,609	,033	,031
FIT * TRANSPARENCY	,112	1	,112	,063	,801	,000
Erreur	257,565	146	1,764			
Total	2344,333	150				
Total corrigé	300,688	149				

a. R-deux = ,143 (R-deux ajusté = ,126)

Table G4: Tests of Between-Subjects Effects for Consumer Skepticism (Sensitivity Analysis)

3. Sensitivity Analysis: GLM Results for Brand Message Authenticity

Regarding H4, the results revealed a significant main effect of brand–cause fit **(F(1, 146) = 17.38, p < .001)**. Therefore, H4 was supported, indicating that consumers exposed to a high-fit CSR initiative perceived the brand message as significantly more authentic than those exposed to a low-fit initiative.

Regarding H5, which expected higher transparency to increase perceived brand message authenticity, the results revealed a significant main effect of transparency **(F(1, 146) = 10.32, p = .002)**. Therefore, H5 was supported, indicating that consumers exposed to the high-transparency condition perceived the brand message as significantly more authentic than those exposed to the low-transparency condition.

Regarding H6, the interaction effect between brand–cause fit and transparency was not statistically significant **(F(1, 146) = 0.14, p = .706)**. Consequently, H6 was not supported, indicating that the effect of brand–cause fit on perceived brand message authenticity did not significantly depend on the level of transparency.

Tests des effets intersujets

Variable dépendante: AUTH_MEAN

Source	Somme des carrés de Type III	df	Carré moyen	F	Sig.	Eta-carré partiel
Modèle corrigé	31,102[a]	3	10,367	9,922	<,001	,169
Constante	3290,507	1	3290,507	3149,249	<,001	,956
FIT	18,163	1	18,163	17,383	<,001	,106
TRANSPARENCY	10,786	1	10,786	10,323	,002	,066
FIT * TRANSPARENCY	,149	1	,149	,143	,706	,001
Erreur	152,549	146	1,045			
Total	3485,880	150				
Total corrigé	183,650	149				

a. R-deux = ,169 (R-deux ajusté = ,152)

Table G5: Tests of Between-Subjects Effects for Brand Message Authenticity (Sensitivity Analysis)

Appendix H – Mediation Analysis (PROCESS)

Appendix H presents the results of the mediation analysis performed using Hayes' PROCESS macro (Model 4). The appendix includes the regression models and the estimates of the total, direct, and indirect effects.

```
**************************************************************************
OUTCOME VARIABLE:
 VALUE_M

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      ,0628      ,0039      ,8294      ,8629     1,0000   218,0000      ,3540

Model
              coeff         se          t          p       LLCI       ULCI
constant     4,0818      ,0885    46,1449      ,0000     3,9074     4,2561
FIT           ,1141      ,1229      ,9289      ,3540     -,1280      ,3563

Standardized coefficients
         coeff
FIT      ,1254

**************************************************************************
```

Table H1: PROCESS Output – Regression Model for Value-driven Motive Attribution

```
**************************************************************************
OUTCOME VARIABLE:
 STRAT_M

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      ,1319      ,0174     1,0135     3,8609     1,0000   218,0000      ,0507

Model
              coeff         se          t          p       LLCI       ULCI
constant     5,3868      ,0978    55,0892      ,0000     5,1941     5,5795
FIT          -,2669      ,1358    -1,9649      ,0507     -,5346      ,0008

Standardized coefficients
         coeff
FIT     -,2634

**************************************************************************
```

Table H2: PROCESS Output – Regression Model for Strategic Motive Attribution

```
**************************************************************************
OUTCOME VARIABLE:
 SKE_MEAN

Model Summary
          R       R-sq        MSE          F        df1        df2          p
      ,5732      ,3286     1,4593    35,2406     3,0000   216,0000      ,0000

Model
              coeff         se          t          p       LLCI       ULCI
constant     5,5535      ,6080     9,1347      ,0000     4,3552     6,7518
FIT          -,3934      ,1646    -2,3890      ,0178     -,7179     -,0688
VALUE_M      -,7903      ,0902    -8,7650      ,0000     -,9680     -,6126
STRAT_M       ,2766      ,0816     3,3909      ,0008      ,1158      ,4373

Standardized coefficients
             coeff
FIT         -,2687
VALUE_M     -,4914
STRAT_M      ,1914
```

Table H3: PROCESS Output – Outcome Model Predicting Consumer Skepticism

```
*************** TOTAL, DIRECT, AND INDIRECT EFFECTS OF X ON Y ***************

Total effect of X on Y
     Effect         se          t          p       LLCI       ULCI       c_ps
     -,5574      ,1944    -2,8675      ,0045     -,9405     -,1743     -,3807

Direct effect of X on Y
     Effect         se          t          p       LLCI       ULCI      c'_ps
     -,3934      ,1646    -2,3890      ,0178     -,7179     -,0688     -,2687

Indirect effect(s) of X on Y:
            Effect     BootSE   BootLLCI   BootULCI
TOTAL       -,1640      ,1141     -,4060      ,0475
VALUE_M     -,0902      ,1036     -,3122      ,0945
STRAT_M     -,0738      ,0481     -,1850     -,0014

Partially standardized indirect effect(s) of X on Y:
            Effect     BootSE   BootLLCI   BootULCI
TOTAL       -,1120      ,0768     -,2705      ,0336
VALUE_M     -,0616      ,0701     -,2099      ,0666
STRAT_M     -,0504      ,0327     -,1266     -,0010
```

Table H4: PROCESS Output – Total, Direct, and Indirect Effects

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