

# Analysing the relevance of ethical alignment in Corporate Social Responsibility initiatives

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# **Analysing the relevance of ethical alignment in Corporate Social Responsibility initiatives**

## **Abstract**

Unconstrained usage of green marketing and misalignment of CSR initiatives have adversely impacted perceived green performance of many companies. This research work analyzes the impact of ethical alignment of CSR activities on the measure of perceived greenwashing and green brand equity. Deriving from the ethical principles of stakeholder evaluation, perceived contribution to a sustainability problem and perceived opportunity to solve a sustainability issue are identified as the two main determinants of green claim evaluations. Structural equation modeling is used to test four hypotheses on the two identified determinants of green equity and perceived greenwashing. While one determinant indicates a positive effect on both evaluators the other created adverse effect on both the evaluators. Additionally, the moderating effects stemming from consumer's regulatory focus are demonstrated to have a significant role as psychological factors driving consumer decision making in sustainability claims.

**Keywords:** *Corporate Social Responsibility (CSR), Greenwashing, Ethical Principles of Stakeholder Evaluation*

**Track:** *Social Responsibility & Ethics*

## 1. Introduction

Communication of sustainable initiatives has been on an increase since the 1960s. While some companies genuinely reduced their environmental footprints, others claimed to be environmentally responsible when they were not. This exaggeration of green efforts by companies and the ineptitude of consumers to verify the organizational claims resulted in researchers focusing on the concept of Greenwashing. Firms often depend on Corporate social responsibility (CSR) initiatives to communicate corporate character and to create consumer support. Unfortunately, many CSR initiatives are perceived to be stakeholder driven causing negative consumer responses. This research work proposes and statistically validates two universal ethical principles, which determine consumer evaluation of sustainability claims. Analyzing these ethical principles clearly points out the relevance of ethical alignment in CSR initiatives. This brings up the first Research question (**RQ1**) being answered, **which ethical principles are relevant when consumers evaluate sustainability claims?**

Referring to the CSR communication framework (Wong & Dhanesh, 2017) and the two-stage model of attributions (Gilbert, 1989), improper alignment of CSR initiatives increases the perceived threat of Greenwashing (GW). Additionally, consumers indicated inadequacy in corporate green commitment when evaluating CSR claims with misalignment to expected social activities of the company (Calabrese, Costa, & Rosati, 2015). This misalignment can negatively impact the perceived measure of Green Brand Equity (GE) as it reduces the green commitment communicated to stakeholders. Integrating the above-mentioned aspects regulating stakeholder evaluation of green claims, (**RQ2**) is coined together as **How do ethical principles influence (a) perceived greenwashing, and (b) green equity?**

Cesario et al., (2004) proposed strategic manner of goal pursuit in consumers to influence the perceived credibility and attitude towards green communication. Accordingly, the concept of Chronic regulatory focus (Higgins & Shah, 1997) is incorporated into the research framework. Regulatory focus theory (Higgins & Shah, 1997) proposed individuals to have two distinct goal pursuit orientations. Promotion focus, referring to the pursuit of positive outcomes and prevention focus pertaining to the avoidance of negative consequences. Most green communication processes depend on either one of the two goal orientations (Kareklas, Carlson, & Muehling, 2012). This moderating effect is brought in by

**(RQ3), Does regulatory focus moderate the effects of ethical principles on perceived greenwashing and green equity?**

## **2. Theoretical Background and Hypotheses**

Despite the formulation of the 17 Sustainable Development Goals (SDGs), corporates still struggle to identify and align their organizational activities with the sustainability development goals. This research work uses Green Brand Equity (GE) and perceived Greenwashing (GW) as the quantitative predictors of green performance. Deriving from Aaker's (1991) definition of brand equity, Chen (2010, p. 313) defines Green Brand Equity as 'a set of brand assets and liabilities about green commitment and environmental concerns which are associated to the brand name, symbol and logo that can either elevate or decrease the value given by the eco-friendly goods and services. This research work uses the same measurement scales of Green Brand Equity as used by Chen (2010) in the original research study. Greenwashing has been defined as 'the practice of falsely promoting an organization's environmental efforts or spending more resources to promote the organization as green than are spent to actually engage in environmentally sound (Becker-Olsen & Potucek, 2013). The perceived threat of greenwashing makes people more skeptical of sustainability initiatives. Kotler and Lee (2004) defined Corporate social responsibility as 'a commitment to improve community well-being through discretionary business practices and contributions of corporate resources'. Even though stakeholders generally indicate positive responsivity to CSR reporting, communication of green activities are usually met with criticism.

Most research works on business ethics propose ethical decision making to be based on three underlying theories. Khalid, Eldakak and Loke (2017) along with Altman (2007) point out Deontology, Utilitarianism and Virtue Ethics as the three major theories governing ethical decision making in individuals. These ethical principles help to identify the normative principles used by stakeholders to evaluate the CSR initiatives. As indicated by O'Fallon and Butterfield (2005), Deontology highlights the rules and duties individuals are ethically expected to follow. Kantian ethics referred to deontology as the idea that 'individuals should adhere to their duties and obligations towards another individual or society when involved in ethical decision-making'. When implemented to a corporate perspective, companies are ethically required to 'act accordingly when they have the responsibility to do so'. It can be propounded that companies should minimize their negative externalities (Crilly , Ni, & Jiang,

2016). Thus, deontology points out the responsibility of corporates to ‘clean up their own mess’, which is homologous to the ethical principle ‘do no harm’.

‘Utilitarianism’ points out the importance of decision-making to be maximizing the welfare of the greatest number of people (Ferrell & Ferrell, 2005). Also, the ‘common good principle’ refers to the obligatoriness of decision makers to ensure the protection of maximum number of concerned persons. When implemented to a corporate perspective, this principle dictates corporate decision makers to look past their self-interest and to analyze the impact of their decisions on the cultural, social, and physical environmental surrounding them (Weiss, 2014). Aristotle’s theory of ‘virtue ethics’ acts as a guide to ensure moral behavior among the decisionmakers (Knights & O’Leary, 2006). This theorem highlights the importance of making principle centered acts, which are characterized by the integrity of the decisionmaker at an individual level. Implementing virtue ethics to a corporate domain, corporates are to perform ‘Do good social responsibility’ where the intend of the behavior is entirely to benefit others without expecting any personal gain in return.

To make the ethical principles statistically testable, the ‘do no harm principle’ is combined with the ‘do good social responsibility’ and the ‘common good principle’. Accordingly, this research work proposes that CSR activities aligning with two ethical principles ‘Perceived contribution to sustainability problem [PCP]’ and ‘Perceived opportunity to solve [POS]’ would improve a company’s Green Equity and reduce the threat of perceived Greenwashing. The first independent variable *responsibility for solving* sustainability problem pertains to whether the company is ‘held responsible in the society’ for causing that specific sustainability issue. Such as a petroleum manufacturing company initiating a social responsibility activity to reduce their carbon footprint on the environment.

**H1(a): Perceived contribution to a sustainability problem has a positive effect on Green Equity.**

**H1(b): Perceived contribution to a sustainability problem reduces the threat of Greenwashing.**

The second independent variable ‘*opportunity to solve*’, is proposed to be composing of two intrinsic components: ‘technological competence’ and ‘resource availability’. A company is said to have the ‘opportunity to solve’ a sustainability issue if it has both the required technological competence and the availability of financial resources to solve the specific sustainability issue.

**H2(a): Perceived opportunity to solve a sustainability issue positively affects the Green Equity.**

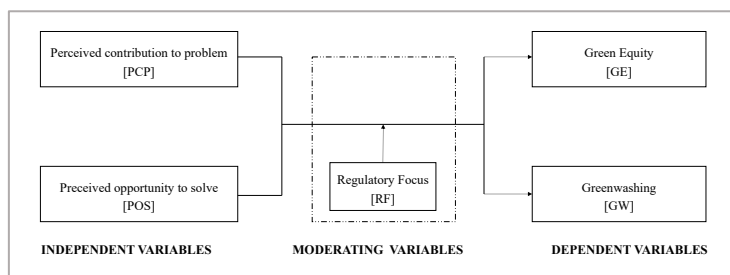
**H2(b): Perceived opportunity to solve a sustainability issue reduces the threat of Greenwashing.**

Hypotheses **H1** & **H2** tests the causal relationship and the level of significance attained by the interaction between (GE & GW) and the two identified independent variables (PCP & POS). Regulatory focus theory Higgins and Shah (1997) proposed individuals to possess two distinct types of goal pursuits orientations. ‘Promotion focus’, which highlights the pursuit of positive outcomes in individuals and ‘Prevention focus’, which highlights the avoidance of negative consequences by individuals. Regulatory focus of a consumer can act as a self – guide on evaluating the perceived duties and obligations of a company. Based on the type of regulatory focus, the evaluation of green claims and perceived effect of CSR alignment to the ethical principles may vary. **H3** and **H4** tests the moderation effect of ‘Regulatory focus’ on consumer evaluation of sustainability claims.

**H3: Promotion focus strengthens the effect of ‘perceived contribution to a sustainability problem’ and ‘perceived opportunity to solve a sustainability issue’ on Green Equity.**

**H4: Promotion focus strengthens the effect of ‘perceived contribution to a sustainability problem’ and ‘perceived opportunity to solve a sustainability issue’ on the threat of Greenwashing.**

### 3. Methodology



**Figure 1: Conceptual model**

A quantitative research design (between subject) was opted to establish the construct validity of two new constructs, Perceived contribution to a sustainability problem (PCP) and Perceived opportunity to solve a sustainability problem (POS). In addition to the effect of the independent variables on Green Brand Equity (GE) and Greenwashing (GW), the moderating effect of ‘Promotion focus’ and ‘Prevention focus’ were also quantitatively tested. To assure variance in the independent variables being measured, the respondents were exposed to manipulated sustainability claims in the form of priming stimuli. Priming stimuli were

integrated into the beginning of the online survey questionnaire. Each respondent was exposed to one priming stimuli. The priming stimuli resonated with the recent social responsibility initiatives of two companies in the United States 'Nike' and 'Chevron'. To resonate with the data collection sources, people residing in the United States were identified as the ideal consumer demography. Illustrated below are two of the four priming stimuli.

**CHEVRON**  
**Priming Stimuli 1**  
*(Independent variables manipulated = Responsibility for solving + Opportunity to solve)*  
 Chevron has invested \$1.1 billion in various Research and Development projects to develop technology improvements that reduce carbon emissions. A breakthrough in Carbon Engineering technique, enabled the researchers to capture carbon dioxide directly from the atmosphere and convert it into fuel. As a part of its Social Responsibility activity, Chevron has decided to share the innovative technology with other players in the energy sector.  
 What do you think of the above-mentioned social responsibility activity?

**Figure 2:** Chevron priming stimuli 1

**NIKE**  
**Priming Stimuli 1**  
*(Independent variables manipulated = Responsibility for solving + Opportunity to solve)*  
 Nike is enacting a strict Code Leadership Standard (CLS) that communicates how supplier factories should implement Nike's Code of Conduct. Nike aims to bring strict prohibitions on forced labor and to ensure employee safety & descent wages through this social responsibility activity.  
 What do you think of the above-mentioned social responsibility activity?

**Figure 3:** Nike priming stimuli 1

Priming stimuli was followed by a survey questionnaire of 31 questions formulated on the 7-point Likert Scale of agreement and derived from standardized measurement scales

#### 4. Data Analysis and results

The analysis consisted of testing the measurement model with a Confirmatory Factor Analysis (CFA) and computing the path coefficients with a Structural Equation model (SEM). The confirmatory factor analysis was performed using the *lavaan* package (version 0.6-9) in R (version 4.1.2) with the maximum likelihood estimator (MLR) robust to nonnormal data being used as the standard (Rosseel, 2012).

Variable	St. Factor Loading	Error Variance	CR	AVE
<b>Perceived Greenwashing</b> (1 = Strongly Disagree, 7 = Strongly Agree) green_washing1: Genuine concern for sustainability issue green_washing3: General wellbeing of society	0.814 0.868	0.337 0.247	<b>0.83</b>	<b>0.71</b>
<b>Green Brand Equity</b> (1 = Strongly Disagree, 7 = Strongly Agree) green_equity1: Meets my expectations of sustainable performance green_equity2: Generally reliable sustainable initiatives green_equity3: Keeps it green commitments green_equity4: Prefer this company to others green_equity5: Trust green initiatives over other companies	0.821 0.860 0.811 0.729 0.746	0.326 0.260 0.342 0.469 0.443	<b>0.90</b>	<b>0.63</b>
<b>Promotion Focus</b> (1 = Strongly Disagree, 7 = Strongly Agree) pro_focus2: Doing well at something pro_focus3: Excited at opportunities pro_focus4: Imagine hopes and aspirations pro_focus5: Focus on future success	0.689 0.688 0.775 0.731	0.525 0.527 0.400 0.466	<b>0.81</b>	<b>0.52</b>

<b>Prevention Focus</b> (1 = Strongly Disagree, 7 = Strongly Agree)			<b>0.79</b>	<b>0.55</b>
pre_focus3: Feel worried when done bad	0.667	0.555		
pre_focus4: Think about preventing failures	0.830	0.310		
pre_focus5: Focus on preventing negative events	0.724	0.476		
<b>Contribution to problem</b> (1 = Strongly Disagree, 7 = Strongly Agree)			<b>0.79</b>	<b>0.65</b>
cont_prbm1: Believe the company is responsible	0.750	0.438		
cont_prbm2: General opinion that company is responsible	0.862	0.256		
<b>Opportunity to solve</b> (1 = Strongly Disagree, 7 = Strongly Agree)			<b>0.84</b>	<b>0.63</b>
opp_solv1: Special competence to implement				
opp_solv2: Right resources for problem solving	0.846	0.284		
opp_solv3: Unique position to solve problems	0.765	0.414		
	0.774	0.401		

**Table 1:** Measurement items used in the study

Factor loadings below 0.6 (green\_washing2, pro\_focus1, pre\_focus1, pre\_focus2 and cont\_prbm3) were removed from the model as per the standards for multivariate analysis (Hair, Black, Babin, & Anderson, 2019). The table above illustrates the standardized factor loadings, error variance, construct reliability (CR) and average variance extracted (AVE) for the CFA model fitted. The CFA model shows adequate global fit measures with  $\chi^2(137) = 330.668$ ,  $p < .001$ ,  $\chi^2/df = 2.414$ , RMSEA = 0.064, SRMR = 0.048, CFI = 0.945 and TLI = 0.931.  $\chi^2$  test being sensitive to sample size, with the same size being more than 200,  $\chi^2/df$  value less than 5 indicated a measure of model fit (David, 2020). Benchmarking standards from (Kenny, 2020; Hu & Bentler, 1999) indicated a good model fit with the RMSEA (root mean square error of approximation) and SRMR (standardized root mean square residual) being less than 0.08. Additionally, the CFI (comparative fit index) and TLI (Tucker-Lewis index) both being larger than 0.9 indicated good fit. Also, a CR scores greater than 0.6 and AVE greater than 0.5 indicated good construct reliability and adequate convergent validity for all the latent constructs (Fornell & Larcker, 1981). Discriminant validity of the latent constructs was ensured by checking if the 'correlation value is less than 1 by an amount greater than two standard errors' (Xie, Bagozzi, & Grønhaug, 2015). With the indicated good fit measures, the model was used to test the structural relationships between the component variables.

Structural equation model was computed with Mplus software version 8.0 (Muthén & Muthén, 2007) by using the maximum likelihood estimator (MLR) to deal with non-normality. Also, LMS method to test the interaction effects (Ruge, Le, & Supphellen, 2021) and the Bayesian estimator was used to deal with non-normality of the data and to reduce the estimation time. Referring to benchmarks for global fit measures (Kenny, 2020; Hu &



Bentler, 1999) illustrated in the CFA analysis,  $\chi^2(154) = 250.792$ ,  $p < .001$ ,  $\chi^2/df = 1.629$ , RMSEA= 0.055, SRMR= 0.058, CFI = 0.938 and TLI = 0.924 the SEM model indicted good fit.

<b>Hypothesis Tested</b>	<b>Dependent Variables</b>	<b>Independent Variables</b>	<b>B</b>	<b>SD</b>	<b>p -value</b>
H1(a)	GE	CP	-0.262	0.087	0.001 ***
H1(b)	GW	CP	-0.322	0.101	0.000 ***
H2(a)	GE	OS	1.001	0.093	0.000 ***
H2(b)	GW	OS	0.909	0.105	0.000 ***
H3	GE	PROFCP	-0.387	0.146	0.002 ***
H3	GE	PROFOS	0.366	0.171	0.011 ***
H4	GW	PROFCP	-0.363	0.163	0.014 ***
H4	GW	PROFOS	0.415	0.174	0.005 ***

**Table 2** : Estimated path coefficients (SEM model )

**Abbreviations:** GW, Greenwashing; GE, Green Equity; PROF, Promotion Focus; PREF, Prevention Focus; CP, Contribution to the problem; OS, Opportunity to solve the issue; PROFCP, PROF \* PCP; PREFCP, PREF \* PCP; PROFOS, PROF\*OS; PREFOS, PREF\*OS

Table above represents the standardized effect size used to compare the explanatory power among different predictors of the same outcome with accepted confidence interval being set at  $p < .01$  (significant at 1 %).

## 5. Conclusion and Recommendations

A negative value of 'B' corresponding to **H1(a)** indicates the causal relationship formed to be is in a direction opposite to what was initially proposed. It is inferred that, consumers perceive it is as the inherent responsibility of a company to solve the sustainability issues that they contribute to. The responsibility to 'clean up your own mess' should not visualized by the company as a new sustainability initiative, rather it should be seen as an activity to be conducted regularly along with the normal proceedings of the company. Additionally, it can be propounded that communicating out loud to the consumers on sustainability issues, which the company has the responsibility to solve can result in a reduction of Green Equity. A negative 'B' value corresponding to **H1(b)** indicates a negative effect on perceived credibility, thus indicating increased risk of perceived Greenwashing. If a company has not already solved the sustainability problems it has caused, it triggers negative responses from the consumers thus increasing the suspicion of Greenwashing. This reveals a

significant resonance of the findings with the interpretation formed in **H1(a)**. Consumers expect companies to inherently atone for the sustainability problems they contribute to. Any attempt at communicating it out loud to the consumers increases the perceived consumer skepticism .

Positive value of 'B' corresponding to **H2(a)** points to acceptance of the hypothesis. Therefore, a CSR initiative in which the company possesses the required technical competence and financial resources to implement will form positive impressions about a company than a CSR initiative in which the company lacks both the above-mentioned ethical aspects. A positive 'B' value corresponding to **H2(b)** indicates acceptance of the hypothesis. Thus, demonstrating perceived opportunity to solve (OS) to increase trustworthiness and reduce perceived threat of Greenwashing. This research work demonstrated proper ethical alignment to result in positive memory- based associations. At the same time, improper ethical alignment of CSR initiatives resulted in negative memory- based associations. Researchers had generally hypothesized ethical principles to positively impact green claim evaluations. But this research work illustrated 'perceived opportunity to solve' to resonate with the previous literature reviews, while 'perceived contribution to a sustainability problem' to indicate the opposite.

Path coefficients of 'PROFCP' and 'PROFOS' are significant and have the same sign as in **H1(a)** and **H2(a)** respectively. Therefore, it is interpreted that addition of promotion focus strengthens the causal relationships previously established. Similarly, moderation effect from promotional focus indicated 'PROFCP' and 'PROFOS' getting the same sign as **H1(b)** and **H2(b)** respectively. Summarizing, promotion focus of an individual strengthens the perceived measure of green equity (GE) and perceived Greenwashing (GW), when exposed to sustainability claims resonating with either of the two identified principles of stakeholder evaluation. Concomitantly, prevention focus failed to demonstrate significant moderating effect on any of the causal relationships established previously. To improve a company's Green Brand Equity (GE) and to reduce the perceived threat of Greenwashing (GW), managers should verify if the company is perceived to have the technical competence and possess the required financial resources to implement that specific CSR activity. Many companies communicate about CSR initiatives focuses on atoning the sustainability problems caused by them in the past. In accordance with the findings from this paper, social responsibility initiatives atoning for the company's previous contributions should be seen as a

mandatory activity rather than a sustainability initiative. In addition to the ethical alignment of CSR initiatives, managers also need to design the green messages in a way that the promotion focus of consumers are evoked during green claim evaluations.

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