

Broken Promises? Understanding the Effects of Reduced or Abandoned Sustainability Goals on Organizational Reputation

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Abstract

Firms increasingly revise or suspend their sustainability goals due to technological, regulatory, and economic pressures, yet little is known about how such adjustments shape stakeholder evaluations. This study examines how attribution strategies (internal vs. external causes) and the severity of goal adjustments (weakened vs. on hold) influence perceptions of crisis responsibility, corporate hypocrisy, and organizational reputation. In a 2×2 experiment with 384 participants, internal attributions increased responsibility, while external attributions, particularly when goals were placed on hold, led to higher hypocrisy perceptions. Hypocrisy emerged as the strongest predictor of reputational outcomes and outweighed responsibility effects. The results show that stakeholders respond less to the adjustment itself and more to the meaning they infer from the explanation. External justifications for suspended goals carry the greatest risk of heightened hypocrisy and reputational harm.

Track: Social Responsibility & Ethics