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Socially stigmatized company’s CSR efforts during the COVID-19 pandemic: The effects of CSR fit and perceived motives

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\textbf{A R T I C L E   I N F O}

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\textbf{A B S T R A C T}

Acknowledging the unique challenges of the socially stigmatized industry and the substantial but varying impact of COVID-19 on business, this study examined how corporate social responsibility (CSR) fit influences public attitudinal and behavioral responses. This study found that low (high) CSR fit generated a higher level of public-serving motive (firm-serving motive) than high (low) fit CSR. The fit effect on public-serving motives was changed by the valence of the COVID-19 impact (negative vs. positive) on the financial performance. This study also found that the fit affects attitudinal and behavioral intentions (word of mouth) mediated via public-serving motives, moderated by the valence of the pandemic impact. The findings hold implications for the stigmatized industry companies’ CSR initiatives in the context of the unexpected crisis, like the pandemic.

1. Introduction

The COVID-19 pandemic forced every social entity, ranging from individuals to businesses to government, to make major adjustments to survive the outbreak (Donthu & Gustafsson, 2020). Companies deal with difficult questions on how they survive and thrive through COVID-19, and, at the same time, how they meet public expectations on corporate efforts in combating the virus. The question stands on whether they should care for the public welfare and concerns in this pandemic. Some scholars argue that the pandemic provides a company with opportunities to build rapport among the general public through a company’s genuine and authentic corporate social responsibility (CSR) activities, which can be more meaningful and long-lasting than during peaceful times (He & Harris, 2020). Particularly, industries with social stigma, which are under public scrutiny, need to examine what implications this pandemic might have on them. Socially stigmatized industries are defined as the industries whose products or manufacturing processes negatively influence society and generate public concerns (Austin & Gaither, 2017; Gregory & Satterfield, 2002; Kim & Lee, 2012; Miller & Sinclair, 2012; Sinclair & Irani, 2005). Alcohol, tobacco, oil, and fast-food companies are a few examples of companies in this category.

When companies support social causes that are seemingly contradictory to the companies’ main business lines, consumers may become skeptical toward CSR initiatives. Scholars conceptualized the relationship between a company and a social cause with the concept of ‘fit’ (Becker-Olsen, Cudmore, & Hill, 2006; de Jong & van der Meer, 2017). Even though the important role of ‘fit’ for effective CSR initiatives by stigmatized industries has been documented (e.g., Austin & Gaither, 2018), only a few research studies have examined a conditional effect of CSR fit on public responses. Mendini, Peter, and Gibbert (2018) argue that the definition of fit is ambiguous and should be studied in different contexts. Scholars note that there should be more theory-building research on CSR “fit” for different industries and boundary effects should be examined, including a company’s financial performance (de Jong & van der Meer, 2017; Kim, 2011).

Some businesses have struggled, while other businesses have thrived due to the COVID-19 outbreak (Donthu & Gustafsson, 2020). This may provide the public with important contextual information, especially considering the public that evaluates companies’ CSR efforts differently based on their financial capabilities (Mazodier, Carrillat, Sherman, & Plewa, 2020). The substantive and inconsistent impact of the pandemic on a firm’s financial performance can be found in these stigmatized industries. For example, within the fast-food industry, some fast-food chains demonstrate strong financial performance, while others underperformed during COVID-19 (Maynard, 2020; Mazodier et al., 2020). As the pandemic-related context may provide unique access to dynamics of...
how the public makes sense of stigmatized industry companies’ CSR initiatives, interacting with different contexts, it will be imperative to explore the effects of stigmatized industries’ CSR effects during the COVID-19 pandemic.

Therefore, by focusing on CSR initiatives by stigmatized industries during the COVID-19 pandemic, the main purposes of this research are to examine (1) the role of CSR fit (the company–cause relationship) in evaluating companies’ motives as public-serving and firm-serving, (2) the moderating effect of COVID-19 impact on a firm’s financial performance (negatively or positively), and (3) how the two information of CSR fit and the COVID-19 impact on a company influence public attitudinal and behavioral intentions via the perceived motives as public-serving and firm-serving. In doing so, the present study contributes to CSR communication literature by demonstrating a more holistic view of how the fit influences consumer responses through a complex process, considering the company motive and a contextual factor in a social crisis, the COVID-19 pandemic.

2. Literature review

2.1. The COVID-19 pandemic and CSR

The COVID-19 pandemic substantially influenced individual people and many business entities. To manage the exponential growth of the COVID-19 outbreak, most countries and territories around the world implemented lockdowns, quarantines, curfews, and travel restrictions. Small and large businesses, simultaneously, faced numerous challenges, such as temporary closure, operation with limited capacity, unexpected workforce changes, and supply shortages. In fact, many business entities were forced to close, which led to “an unprecedented disruption of commerce in most industry sectors” (Donthu & Gustafsson, 2020, p. 284).

More importantly, there were imbalances in the influences of the global pandemic on these business entities. For instance, many companies in the tourism and hospitality industries were devastated, whereas internet-based businesses (e.g., online shopping, online streaming, home training, or food delivery) thrived. Similarly, among the stigmatized industries, the oil industry directly suffered from the pandemic, while the sales of the alcohol industry sharply increased due to the prolonged COVID-19 pandemic (Furnari, 2020; Kilen, 2020). As mentioned earlier, even in the fast-food industry, some fast-food companies outperformed while some other fast-food restaurants stumbled, laid off hundreds of employees, and closed hundreds of stores due to the declined sales (Maynard, 2020; Mazodier et al., 2020).

Facing the black swan event of the COVID-19 pandemic, an unusual but severe exogenous force that has substantially influenced the business environment, businesses may encounter a difficult situation to decide whether to focus solely on financial sustainability or to continue or expand corporate commitment to the community as a corporate citizen (He & Harris, 2020). Several studies have examined the effects of CSR programs on stock prices during the COVID-19 pandemic, but the findings of the studies are not univocal (Bae, El Ghouli, Gong, Jason, & Guedhami, 2021; Ding, Levine, Lin, & Xie, 2021). Consistent with previous research (Albuquerque, Koskinen, & Zhang, 2019; Lins, Servaes, & Tamayo, 2017), Ding et al. (2021) demonstrated that companies who implemented CSR programs prior to the crisis enjoyed higher stock returns during the crisis. Specifically focusing on hospitality companies, Qiu et al. (2021) reported similar findings that stakeholders supported companies engaging in CSR during the global pandemic. That is, CSR activities led to fast and strong stock returns as well as drew high stakeholder attention to the companies during the crisis. Furthermore, the study found that community-related CSR was more effective than employee- or consumer-related CSR. However, Bae et al. (2021) found that CSR programs prior to the COVID-19 pandemic did not necessarily protect the companies’ wealth from the crisis. A weak but positive relationship between CSR activities during pre-crisis and a firm’s financial recovery after the crisis exists when the CSR programs are congruent with the company’s business objectives.

He and Harris (2020) asserted that CSR activities during the pandemic provided companies with a great opportunity to strengthen relationships with the public in the aftermath of the pandemic because consumers appreciated the corporate efforts to care for and serve the community. Furthermore, it is important to understand how the public perceives CSR motives during the pandemic, particularly when resources are restricted and survival is under threat (He & Harris, 2020). Even though there has been evidence that CSR activities during the COVID-19 pandemic positively influence company’s financial sustainability, such as stock price (Bae, El Ghouli, Gong, Jason, & Guedhami, 2021; Ding et al., 2021; Qiu, Jiang, Liu, Chen, & Yuan, 2021), few studies have empirically examined how the public make sense of CSR efforts during the pandemic, especially by stigmatized industries. Researchers need to examine how the public perceives the motives of stigmatized industries in supporting CSR initiatives during the social crisis, the COVID-19 pandemic.

2.2. The pandemic, CSR by socially stigmatized industry, and CSR Fit

As public expectations of CSR have increased and CSR provides a firm with a competitive advantage (Gürtürk, Wanderley, & Coolen, 2011; Park, Cho, & Kim, 2019), many businesses have engaged in socially responsible initiatives as corporate citizens. The COVID-19 pandemic raises societal problems (Pharm, et al., 2021). For example, the pandemic exacerbated obesity issues due to sedentary lifestyle and consumption of high calorie food (Pharm, et al., 2021; Noguchi, 2021). Children’s literacy development also has been affected by the pandemic (Bao, Hang, Ruixiong, & Tiffany P., 2020). Even though there has been rigorous research to understand how the public processes CSR initiatives, it still remains unknown how the public, during a social crisis, the pandemic, would process CSR initiatives promoting social issues impacted by the pandemic.

Active CSR becomes a norm for most businesses, regardless of whether they are stigmatized or not. While the stigmatized companies actively address a wide range of social issues through CSR initiatives, they often engage CSR programs to relieve public concerns caused by their own products or services (e.g., alcohol company’s binge drinking prevention effort, tobacco company’s anti-smoking campaign, and fast-food company’s healthy eating promotion or obesity prevention initiatives). These CSR programs often seemingly contradict their business models.

Compared to non-stigmatized companies, the public tends to have intensive scrutiny when assessing CSR activities of the stigmatized companies (Austin & Gaither, 2017; Kim & Lee, 2012; Yoon, Gürhan-Canli, & Schwarz, 2006). Several scholars underscored the role of CSR fit in determining consumer responses to the stigmatized company’s CSR programs (e.g., Austin & Gaither, 2017; Kim & Lee, 2012). Generally, CSR fit refers to the extent to which an advocacy cause or issue in CSR programs remains congruent with a company’s business, products or services, target audiences, and company image (Becker-Olsen et al., 2006; de Jong & van der Meer, 2017). Several studies assert that high-fit CSR programs where a company supports a cause that matches its core business, products, and services (e.g., Home Depot partners with Habitat for Humanity to support safe and affordable housing for community) are more effective than low-fit CSR programs (e.g., Home Depot offers a chronic disease fund assistance program), as the public perceives the company’s high-fit CSR efforts as more altruistic, yielding more favorable attitudes toward the company. Therefore, they are more likely to support the company over low-fit CSR efforts (Becker-Olsen et al., 2006; Ellen, Webb, & Mohr, 2006). On the other hand, many studies showed inconsistent findings, demonstrating that high-fit CSR programs generate consumer skepticism and thus fail to bring positive public responses (Drumwright, 1996; Ellen, Mohr, & Webb, 2000). With acknowledgment of the complex nature of CSR fit, de Jong and van der
Meer (2017) asserted that it is more imperative to examine which types of CSR fit work, to whom, why, and under what circumstance rather than whether CSR fit matters.

In the context of the socially stigmatized company’s CSR, several scholars found that the high-fit CSR programs generate more negative responses than low-fit CSR programs. Austin and Gaither (2017) compared two different types of CSR programs by the stigmatized companies (CSR negatively impacting the business) (high-fit versus no impact on the business with low-fit). Taking into account CSR-company fit and acknowledgment of corporate CSR motives (e.g., firm-serving vs. public-serving), Austin and Gaither (2017) revealed that consumers are more likely to perceive benefit salience (e.g., firm-serving motives) for the high-fit CSR than the low-fit CSR condition. They also reported that the public tends to attribute values-driven motives toward the low-fit CSR programs over the high-fit CSR. In contrast, a stigmatized company’s high-fit CSR program increased public skepticism in comparison to the low-fit CSR program. Y. Kim and Ferguson (2019) found that low-fit CSR programs are more effective than high-fit CSR programs for companies with bad reputations, which yield desired public responses (e.g., lowering skeptical attribution toward CSR programs and generating stronger supportive communication and purchase intentions).

In summary, the effect of a CSR fit on public responses works differently on the socially stigmatized industries. Low-fit CSR tends to engender positive public responses to socially stigmatized companies’ CSR activities.

2.3. CSR motives

Consumers tend to expect a company to engage with prosocial behaviors. However, they also question the underlying motivation behind the corporate behaviors, especially when they perceive the contradiction between the nature of CSR (prosocial initiatives) and the company’s interest (profit-seeking entity) (Du, Bhattacharya, & Sen, 2010).

According to attribution theory (Anderson & Weiner, 1992; Kelley, 1967), individuals interpret a company’s behaviors in terms of their causes, which then determines how to respond to the company’s behaviors (e.g., CSR initiatives) (Kelley & Michela, 1980). Considering that people tend to perceive CSR as a nonprofit-seeking activity that is far from the general profit-seeking nature of a corporation, consumers may perceive CSR initiatives as unexpected information. In this context, suspicions tend to arise, and people engage in more complex attributional processing that weakens the company’s claims or implicitly stated motives in CSR initiatives.

Drawing upon attribution theory (Kelley & Michela, 1980), this study examines companies’ firm-serving/extrinsic motives (e.g., increasing company image and profits) and public-serving/intrinsic motives (e.g., increasing public welfare) (Rifon, Choi, Trimble, & Li, 2004). While exposed to CSR communication, the public often focuses on the motives behind CSR activities, asking whether a company implements CSR initiatives to benefit the company itself or to benefit society (Du et al., 2010). The motivation behind CSR activities can be categorized into two dimensions: social (public-serving/intrinsic) and economic (firm-serving/extrinsic) (Kim & Lee, 2012; Karaosmanoglu, Altinigne, & Iksil, 2016). Public-serving motives generate altruistic images, which will become helpful for a firm to be perceived as generous, serving the community. This idea is particularly important for stigmatized industries (Becker-Olsen et al., 2006). In contrast, perceived firm-serving motives increase defense mechanisms among the public, resulting in more skeptical views toward CSR initiatives (Forehand & Grier, 2003).

The public consciously thinks of a company’s persuasive attempts that redefine how the public interacts with a company (Frierstäd & Wright, 1994). As aforementioned, when a company in the socially stigmatized industry supports social causes that are highly congruent with its core business (i.e., a high-fit), that organization stimulates thoughts that the company attempts to persuade the public to gain self-interest more than CSR with a low-fit (Austin & Gaither, 2017). Therefore, the present study examines the link between CSR fit and the public’s perceived motives toward a company as public-serving or firm-serving in the context of COVID-19 pandemic. It is unclear how the attribution process will be changed when a company sponsors the social issues specific to the pandemic that is more time-sensitive to the public. As the public also strives to survive from the pandemic as companies do, it may be important to identify whether they modify the attribution process and what contextual factors they consider in processing CSR information by the stigmatized companies.

Therefore, in the context of CSR initiatives promoting specific social causes impacted by COVID-19 pandemic, the following hypotheses are proposed.

Hypothesis 1a. : In perceiving CSR initiatives featuring the pandemic-related social causes, participants in a low-fit (i.e., fast-food company’s literacy promotion initiative) condition will have a higher level of perceptions toward the company as public-serving than those in high-fit (i.e., fast-food company’s obesity prevention initiative).

Hypothesis 1b. : In perceiving CSR initiatives featuring the pandemic-related social causes, participants in a low-fit (i.e., fast-food company’s literacy promotion initiative) condition will have a lower level of perceptions toward the company as firm-serving than those in high-fit (i.e., fast-food company’s the obesity prevention initiative).

Several scholars reported a conditional effect of CSR fit by proposing various factors that interact with the effect of CSR fit, such as corporate reputation (Y. Kim & Ferguson, 2019), consumer characteristics (Laggen, Grebitus, & Hartmann, 2013), or types of CSR (Menon & Kahn, 2003). As de Jong and van der Meer (2017) and Wei and Kim (2020) suggest, this study further investigates potential boundary conditions that influence the effect of CSR to fit in the context of socially stigmatized industries.

In the next section, the study discusses how the public perceives public-serving motives and firm-serving motives toward stigmatized industries’ CSR initiatives differently based on the context of COVID-19 related information, such as how a company’s financial performance has been impacted by the pandemic.

2.4. Contextual information of COVID-19 pandemic impact

As previous studies stated, the effects of a fit between a company and issues on public responses vary based on boundary conditions (Wei & Kim, 2021). Companies’ CSR efforts are interpreted differently based on this contextual information. Similarly, Mazodier et al. (2020) found that when corporations donate a certain amount, the public does not evaluate the amount by itself, but rather, they consider corporations’ economic situations (helping capability). When the helping capability is high (economic situation is positive), the donation amount is more likely to be perceived as too little, while when helping capability is low, they are likely to perceive it as too much. In other words, in considering the company’s financial capability to help society, the public has a higher CSR expectation toward companies with strong financial performance over those without financial sustainability (Mazodier et al., 2020).

Applying Mazodier et al.’s (2020) findings to CSR initiated by the stigmatized industry companies, their CSR initiatives would be judged on the norm of social responsibility and a reference for their economic situation, especially during the COVID-19 pandemic. In the absence of information relating to the economic performance of the companies, as previous literature shows, the stigma that a company (e.g., fast-food chains) makes profits by selling unhealthy products that causes social issue (e.g., obesity) motivates the public to become more defensive from the stigmatized industry companies’ persuasive attempts with CSR initiatives. This perception in heightened scrutiny will determine whether the companies have self-serving motives or not. However, when the public learns that companies suffer financially in the COVID-19
pandemic, their CSR initiative will be evaluated in considering their lowered helping capability (Mazodier et al., 2020), possibly leading to evaluate the CSR initiative in a more positive light. The public focuses more on feeling sympathy for the company’s financial hardship (LePine & Van Dyne, 2001) or feeling that they share a difficult experience with the public (He & Harris, 2020). As a result, they are less likely to scrutinize the messages closely (Koslow, 2000). Then, the public would scrutinize stigmatized industries less often when they use high-fit initiatives.

Considering the public also take circumstances into consideration when evaluating one’s motive (Grittenden, 1983), when a stigmatized company is financially doing well during the pandemic, which may be compatible with the image of stigmatized company (e.g., making profits is the number one priority), they may be willing to scrutinize the motives of CSR. As a result, they may be more attentive to available information, such as the fit. However, when the public learns a stigmatized company’s hardship but their goodwill to support society, this conflicting information may gear their information processing routes toward a less scrutinized route, with the greater sympathy, to evaluate the CSR efforts (LePine & Van Dyne, 2001). As a result, they might process CSR initiative information with the lessened scrutinized process in evaluating the fit as low or high.

As aforementioned, during the pandemic, the public is exposed to mixed information that some businesses struggled while some businesses thrived due to the COVID-19 outbreak (Donthu & Gustafsson, 2020). Taking the current contextual cue into consideration, how CSR fit interacts with the COVID-19 impacts a company’s financial performance in evaluating a company’s public-serving and firm-serving motives is hypothesized.

**Hypothesis 2a.** : The effect of CSR fit on the perceived genuine motive will vary based on the valence of COVID-19 impact on a company’s financial performance. When the COVID-19 impact is positive, participants in a low-fit condition will perceive the company’s motive as more public-serving than in a high-fit condition. However, when the impact is negative, CSR fit will not influence public-serving motives.

**Hypothesis 2b.** : When the COVID-19 impact is positive, participants in a high-fit condition will perceive the company’s motive as more firm-serving than in a low-fit condition. However, when the impact is negative, CSR fit will not influence firm-serving motives.

### 2.5. Additional moderated mediation process

Perceived company’s public-serving or firm-serving motives are documented to influence attitudinal and behavioral responses (e.g., purchase intention) to CSR initiatives (e.g., Bhattacharya & Sen, 2003; Rifton et al., 2004; Sinclair & Irani, 2005). Furthermore, the perceived company’s motives in corporate social advocacy initiatives influence positive word of mouth (PWM) and negative WOM (NWOM) (Kim, Overton, Bhalia, & Li, 2020; Skarmeas & Leonidou, 2013), which becomes an important behavioral intention because it remains less biased given that the source of WOM does not gain tangible benefits, unlike the company who advocates for itself (Schiffman & Kanuk, 2007).

In addition, prior literature found that CSR fit influenced public attitude (Austin & Gaither, 2018), purchase intention (Rifton et al., 2004), and WOM (Chung & Lee, 2019). However, understanding an underlying mechanism among the fit, attitude, and behavioral intentions provides further insights. The present study examines if CSR fit influences the public responses via perceived public-serving or firm-serving motives. When consumers become aware of a company’s financial situation due to the COVID-19 pandemic, CSR fit effects will decrease (or increase) in evaluating attitudinal and behavioral intention because their motive to defend themselves from a company’s persuasive attempt decreases (or increases). Extra-role behaviors, which are voluntary and discretionary behaviors of consumers, can be expected when they are stimulated with genuine company efforts addressing social causes (Ahearne et al., 2005; Groth, 2005). With perceived company’s public-serving (firm-serving) motives in supporting social causes, consumers more likely (less likely) to engage with extra-role behaviors, such as spreading positive reviews of a company’s efforts (Groth, 2005). This study proposes that the relationships are mediated via attributional processes of the public-serving and firm-serving motives.

Prior CSR studies have revealed that attribution processes are underling mechanisms between the perceived congruence or fit and attitudinal and behavioral responses. When consumers perceive the high fit between a social issue and the sponsoring organization, they seem to undergo less scrutinized attribution processes, leading to more positive attitudinal and behavioral intentions (e.g., Rifton et al., 2004; Moreno & Kang, 2020; Lee, Haley, & Yang, 2013). While the mediating role of attribution process in evaluating CSR campaign has been documented, few studies considered that the mediating role of attribution processes can vary based on contextual factors. The current study examines stigmatized industry company’s CSR initiatives during the Covid-19 pandemic. That is, the fit effects on perceived stigmatized industry company’s motives toward the sponsored social issues have been examined (Austin & Gaither, 2017), but the underlying mediating role of the motives has not been examined. Further, previous studies have suggested that attribution processes can be influenced by contextual factors (Grittenden, 1983), such as cultural perspective (Kirmayer, Young, & Robbins, 1994). That is, individuals seem to attribute in a different way depending on which perspective they hold. Whether the CSR initiatives are sponsored by a company that the public can share the difficulty experienced during COVID-19 or not may have the public to hold a different perspective in evaluating the company’s CSR initiatives. However, how the mediation processes will change based on the boundary conditions of COVID-19 impacts is unknown.

The interaction effects between the fit and the pandemic impact on consumer responses may flow through the altruistic sponsor motive. The sequential influences of fit and the pandemic impact with mediating roles of company motive assessment (public-serving, firm-serving) and public responses are summarized in the following hypotheses:

**Hypothesis 3.** In the positive COVID-19 impact condition where a company has thrived during the pandemic, the effect of CSR fit on public attitudinal and behavioral responses to CSR initiatives will be mediated by the perceived public-serving (firm-serving) motives more strongly than in the negative COVID-19 impact condition where a company has financially struggled.

**Hypothesis 3a.** : In the positive COVID-19 impact condition, the effect of CSR fit on PWOM will be mediated by the perceived public-serving (firm-serving) motives more strongly than in the negative COVID-19 impact condition.

**Hypothesis 3b.** : In the positive COVID-19 impact condition, the effect of CSR fit on NWOM will be mediated by the perceived public-serving (firm-serving) motives more strongly than in the negative COVID-19 impact condition.

**Hypothesis 3c.** : In the positive COVID-19 impact condition, the effect of CSR fit on attitude will be mediated by the perceived public-serving (firm-serving) motives more strongly than in the negative COVID-19 impact condition.

**Hypothesis 3d.** : In the positive COVID-19 impact condition, the effect of CSR fit on purchase intention will be mediated by the perceived public-serving (firm-serving) motives more strongly than in the negative COVID-19 impact condition.

### 2. Method

#### 2.1. Source of data and participants

Upon results of power analysis using G*Power 3.1 (required total
sample size of the proposed model above, \( N = 128 \) (Faul, Erdfelder, Buchner, & Lang, 2009), 188 participants were recruited from Amazon Mechanical Turk (MTurk), which collects high-quality data (Buhrmester, Kwang, & Gosling, 2011; Chandler and Shapiro 2016). In order to prevent any potential issues of running bots in taking surveys at MTurk (Dreyfuss, 2018), this study included Captcha verification or Completely Automated Public Turing Test to tell Computers and Humans Apart) for possible bot detections at the beginning of the survey. The average age of participants was 44.47 (SD = 12.77). The majority of the respondents (60.9%) identified as female, while 39.0% identified as male, and 0.1% identified as “other.” The participants were primarily White/Caucasian (76.1%), followed by Asian/Pacific Islander (11.2%), African American/Black (8.0%), Multiracial (3.1%), Hispanic/Latino (1.1%), and Native American (.5%). The participants’ average income range was fairly evenly split with 16.5% of participants earning less than $29,999; 23.4% earning between $30,000 to $49,999; 16% of participants earning between $50,000 to $69,999; 21.3% of participants earning between $70,000 to $89,999; and 22.9% over $90,000.

2.2. Study design and stimulus materials

To test the proposed hypotheses, this study employed a 2 (Financial situation during the COVID-19: financially prosperous vs. financially struggle) X 2 (CSR fit: high vs. low) between-subjects randomized experimental design. After consenting to participate in the study, the participants were asked to read a brief press release about a fictitious company, OB fast food, prior to responding to a questionnaire. The survey consisted of questions evaluating perceptions of the company’s motivations for the initiative, attitude toward the company, purchase intention, PWOM, and NWOM. Measures assessing participants’ consumption levels of fast foods and their issue involvement to the specific CSR initiative featured in the press release were also included in the questionnaire as control variables.

All conditions shared the same layout, basic content, and structure. The content that was composed of the headline, subhead, and body of the press release only varied in regard to two conditions: 1) the financial performance (sales increase vs. decrease) and 2) the new CSR initiative featured, with obesity prevention (high fit) or literacy promotion (low fit) CSR initiatives, representing the high-fit and low-fit condition, respectively. The CSR initiatives was designed to respond to the issues affected by the COVID-19 pandemic (e.g., “...Obesity continues to be a serious social issue during the COVID-19 pandemic....” or “...the literacy gap in the community continues to be a serious social issue during the COVID-19 pandemic....”). For both initiatives, the source of the quote was the CEO of the company who emphasized the importance of addressing the corporate commitment to society during the pandemic (see Appendix A and Appendix B for the examples).

2.3. Measures

Perceived public-serving motive (\( \alpha = .96 \)) was measured with four items on a 7-point Likert scale with choices of whether in supporting the cause in the press release the company’s effort is (1) altruistic, (2) genuine, (3) generous, and (4) unselfish (adopted from Kim & Lee, 2012).

Perceived firm-serving motive (\( \alpha = .96 \)) was measured with four items on a 7-point Likert scale with choices of whether in supporting the cause in the press release the company (1) has ulterior motives, (2) acts in its own self-interest, (3) has something other than altruistic intentions, and (4) something other than genuine intentions (Kim & Lee, 2012).

Attitude toward the company (\( \alpha = .98 \)) was assessed with three items on a 7-point bipolar scale with choices of bad/good, unfavorable/favorable, and negative/positive (Folse, Burton, & Netemeyer, 2013).

Purchase intention (\( \alpha = .96 \)) was assessed with three items on a 7-point bipolar scale, with choices of unlikely/likely, impossible/possible, and improbable/probable on the question “how likely would you purchase a product produced by the OB Fast Food Company?”

Positive WOM (\( \alpha = .95 \)) was assessed with three items on a 7-point Likert scale: (1) I would say positive things about the OB Fast Food Company’s support for social issues, (2) I would recommend the OB Fast Food Company’s service to others, and (3) I would recommend the OB Fast Food Company to someone else who seeks my advice (Kim et al., 2020).

NWOM (\( \alpha = .95 \)) was assessed with three items on a 7-point Likert scale: (1) I would like to warn my friends and relatives not to support the OB Fast Food Company’s initiative, (2) I would like to complain to my friends and relatives about the OB Fast Food Company, and (3) I would say negative things about the OB Fast Food Company (Kim et al., 2020).

2.4. Manipulation check

The manipulation checks of the independent variable regarding fit for a stigmatized industry were successful. Following Austin and Gaither (2017), the manipulation check question asked participants their level of agreement with a statement that the company contributed negatively to the societal issue addressed in the initiative. An independent sample t-test revealed participants were significantly more likely to view the company’s products as negatively contributing to the issue of obesity prevention (\( M = 5.10; SD = 1.51 \)) than the issue of literacy promotion (\( M = 2.24; SD = 1.32 \); \( t(48) = -7.18; p < .001 \)). Participants also correctly responded whether the company’s press release each participant was exposed covers a story that its sales (1) declined or (2) increased during the COVID-19 pandemic. Additionally, one-sample t-test (compared with the midpoint; 4) showed that participants have been financially impacted by COVID-19 (negatively impacted 1, positively impacted 7) (\( t(187) = -3.68, p = .000) \), and they also responded that their overall life was impacted by COVID-19 (negatively impacted 1, positively impacted 7) (\( t(187) = -5.50, p = .000) \) in negative directions.

3. Results

A series of 2 (COVID-19 impact: negative vs. positive) x 2 (Fit: low (Literacy) vs. high (Obesity)) analysis of covariance (ANCOVA) was conducted on perceived company’s motives as public-serving and firm-serving with issue involvement, prior experience level with fast food, gender, age as covariates.

The participants showed higher ratings on the public-serving motive (\( F(1,187) = 13.10, p < .001 \)) when the company supported a literacy promotion (low-fit) than obesity prevention (high-fit), supporting H1a (see Table 1 for descriptive statistics). Main effects were also found for impact severity levels (\( F(1,187) = 4.50, p < .05 \)). In addition, a significant two-way interaction was found (\( F(1,187) = 4.45, p < .05 \) (see Table 1). A follow-up simple effects analysis at each level of impact

Table 1

| Summary of ANCOVA (Public-Serving Motive). |
|--------------------------------------------|
| Public-Serving                             |
| df  | MS         | F          |
| Corrected Model                            | 4  | 25.84    | 14.13***  |
| Intercept                                 | 1  | 4.39     | 2.40      |
| Issue                                     | 1  | 69.99    | 38.27***  |
| Consumption                               | 1  | 24.44    | 13.36***  |
| Gender                                    | 1  | 1.93     | 1.06      |
| Age                                       | 1  | .06      | .03       |
| Fit                                       | 1  | 23.95    | 13.10***  |
| Impact                                    | 1  | 8.22     | 4.49*     |
| Fit x Impact                              | 1  | 8.14     | 4.45*     |

Note. Consumption = Fast food consumption level; Issue: Issue involvement; Impact = COVID-19 Impact on the company (Negative (0), Positive (1)); Fit (Low (literacy) (0), High (obesity) (1)). * \( p < .05 \); *** \( p < .001 \).
The company has thrived during the COVID-19 (i.e., sales increase) and the negative impact of COVID-19 on the business was severe (i.e., sales decrease) (see Fig. 2). However, there was no effect of fit when the impact of COVID-19 on the business was severe (i.e., sales decrease) (Table 2 and Fig. 1). Therefore, H2a was supported.

The participants were more likely to perceive that the company has a firm-serving motive when they viewed the high-fit CSR initiative (M = 4.71) than the low-fit initiative (M = 4.17) (F(1,180) = 4.84, p < .05), supporting H1b. However, the participants did not vary their perceived firm-serving motive levels based on the valence of the COVID-19 impacts on its financial performance (MNegImpact = 4.27 vs. MPosImpact = 4.61). There were no significant interaction effects between the CSR fit and the COVID-19 impact on perceived firm-serving motives (F(1,180) = .11, p >.05), not supporting H2b.

In testing H3 that sought moderated mediation relationships, this study adopted Hayes’ (2013) PROCESS Model 7. The results showed that the CSR fit significantly influenced the attitude toward the company (H3a) (Index of moderated mediation = -.590, CI 95% [-1.1719, -0.0246]), purchase intention (H3b) (Index = -.472, CI 95% [.9070, -0.0321]), PWOM (H3c) (Index = -.619, CI 95% [-1.2215, -.0456]), and NWOM (H3d) (Index = .458, CI 95% [-.0339, -.9220]) with the mediation effect of public-serving motives in the negative COVID-19 impact condition, but not in the positive COVID-19 impact condition (see Table 3).

Further analysis using PROCESS Model 7 by Hayes (2013) was conducted to see if firm-serving motive mediates the moderated effects between CSR fit and the COVID-19 impacts on public responses. No moderated mediation effects were found in evaluating attitude (Index = -.066, CI 95% [-.4771, .3488]), PI (Index = -.049, CI 95% [-.3567, .2705]), PWOM (Index = -.070, CI 95% [-.5084, .3698]) and NWOM (Index = -.065, CI 95% [-.3495, .4948]).

4. Discussion

Socially stigmatized industries or companies that have dealt with public denunciation given that their products potentially harm society, such as public health, lead to the perception that their business philosophy is to maximize profits solely based on self-interest (i.e., profit maximization) by sacrificing social goods. While, CSR activities, in general, allow companies to generate competitive advantages and meet performance, it might not be consistent with what the public is generally experiencing. The inconsistency could result in activating defense motives that might scrutinize the company’s motives for CSR.

In addition, it seems that when stigmatized industry companies’ helping capability is perceived as low, the public expects less from the companies and scrutinizes the CSR activities less (Mazodier et al., 2020). This study concurs with Mazodier et al.’s finding by showing that when a stigmatized industry company’s helping capability is harmed by the pandemic, the public evaluates a company’s CSR initiative differently. Their perceptions toward the company as genuine were not decreased even in the high-fit condition.

However, it should be noted that the participants continued to hold their defense mechanisms in evaluating firm-serving motives, which were heightened in the high-fit (vs. low-fit) condition, even though these participants learned that the company had a negative financial impact because of the pandemic. Considering that the negative impact of the pandemic offsets the negative effect of the high-fit in evaluating public-serving motives, this finding showed that the public might process public-serving and firm-serving motives separately by incorporating contextual information differently. When consumers learn that the stigmatized company is negatively impacted by the pandemic, those in the high-fit condition perceived the company’s motive as public-serving at the same level as those in the low-fit condition. Therefore, this finding implies that the negative pandemic impact prevented them from becoming more defensive, even in the high-fit condition.

They still had a higher level of firm-serving motives in the high-fit condition regardless of the valence of the pandemic impact (positive or negative). In other words, the high-fit (vs. low-fit) can influence public-serving motives more or less depending on the context (the pandemic impact) the company is situated in, but not firm-serving motives. The current study supports that the public assesses public-serving and firm-serving motives in a separate processing route. These findings imply that people can perceive the stigmatized industry company in a financially struggling situation by the pandemic, which holds public-serving motives while they still perceive that the company has

| Table 2 | Pairwise comparison test. |
|---------|--------------------------|
|         | Public-Serving           |
| Negative COVID19 Impact | F1.14                   |
| Positive COVID19 Impact | 17.40***                |

Note: each F tests the simple effects of fit within each level combination of the other effects shown, *** p<.001.
firm-serving motives (Kim & Lee, 2012). Put another way, the public may become less defensive when they learn the company also shares hardships in this pandemic (financially suffers from COVID-19), and they perceive the company has a public-serving motive even when CSR features a high-fit initiative. However, they did not let their guard down in terms of firm-serving motives. Therefore, this study showed that the public is not naive to become susceptible to CSR initiatives by stigmatized industries, but they consider COVID-19 contextual information and incorporate the information in their evaluations of public-serving and firm-serving motives differently.

3. Theoretical contributions

This study expands previous CSR studies in the context of stigmatized industries. Kim and Lee (2012) examined public-serving and firm-serving motives, but their research solely examined the high-fit condition for the stigmatized industry company’s CSR initiatives rather than comparing with the low-fit condition. While Austin and Gaither (2017) compared low-fit vs. high-fit CSR initiatives by stigmatized industries, they used a unidimensional measure by treating public-serving and self-serving motives as bipolar opposites. The current study considers public-serving and self-serving motives are distinct constructs (two dimensions) on opposite ends of a single dimension (Kim & Lee, 2012). The research also found the different effects on two different types of motives, supporting that the motives should be treated as separate dimensions. In addition, Austin and Gaither (2017) suggested that scholars examine the fit effects in a different stigmatized industry, specifically, the fast-food industry to see if the effect is still present. This study answers the call that the low-fit was more effective to

![Overall Model of CSR Initiative by Stigmatized Industries.](image1)

![The interaction effect of fit and Covid-19 impact on perceived public-serving motive.](image2)

| DVs | COVID Impact (Moderator) | Coefficients | 95% Bias-Corrected Bootstrap CI |
|-----|--------------------------|--------------|----------------------------------|
|     |                          |              | Lower                            | Upper                            |
| Attitude | Negative | -.218 | -.5944 | .1749 |
|          | Positive  | .808  | -1.2526 | -.3785 |
| PI     | Negative  | -.147 | .5015  | .1231 |
|          | Positive  | -.647 | -1.0748 | -.2793 |
| PWOM   | Negative  | -.229 | -.6251 | .1584 |
|          | Positive  | .848  | -1.3235 | -.3966 |
| NWOM   | Negative  | .169  | -.1149 | .4886 |
|          | Positive  | .628  | .2858  | 1.0251 |
generate positive responses than the high-fit in CSR initiatives for the fast-food industry.

Further, this current study responded to the call that there should be more theory-building research on CSR “fit” for different industries and boundary effects (de Jong & van der Meer, 2017; Kim, 2011) by proposing the holistic moderated mediation model for stigmatized industry companies’ CSR initiatives responding to the COVID-19 pandemic. It is noteworthy that this study showed the COVID-19 pandemic provides unique access to how contextual factors can change the public’s attribution processes in perceiving the stigmatized industry companies’ CSR initiatives (Crittenden, 1983; Kirmayer et al., 1994).

Particularly, this study made the first attempt to examine the holistic framework of how stigmatized industry companies’ CSR initiatives can lead to positive word-of-mouth through the public-serving motives in certain boundary conditions. Previous studies mainly focused on the public’s skepticism toward their CSR initiatives due to the controversial nature of stigmatized industry companies. However, taking a step further, this study suggests that the COVID-19 pandemic may allow the public might even consider spreading positive words about their CSR initiatives in certain boundary conditions; when they choose an appropriate pandemic-related social cause and implement pandemic-related internal company information that resonates with the public in communicating the initiatives.

The current study also expands previous studies as it embraced the COVID-19 context. This study supports previous studies indicating the CSR fit raises fewer or more critical questions about the organization’s intrinsic motives (Du et al., 2010), but this study also expanded that to boundary effects, which play a vital role in the process. This study revealed the unique conditional effect and financial impacts of the pandemic, but previous studies have not been examined (e.g., Chen et al., 2014; Menon & Kahn, 2003). Further, this study showed the more holistic model of the fit effect, which examined the effect of the fit on attitudinal and behavioral intentions via the perceived motives while considering a boundary effect. Rifon et al. (2004) found that the fit influences perceived credibility and attitude toward the company via the perceived altruistic company motive without considering consumers evaluate CSR initiatives differently based on contextual factors. Furthermore, previous studies have shown the effects of perceived motive as public-serving or firm-serving on consumer responses (Kim et al., 2020) or the fit effects on the perceived motives (Austin & Gaither, 2017). That is, the present study expanded the previous studies by demonstrating a more holistic model of how the fit influences consumer responses through a complex process, considering the company motive and a contextual factor.

3.1. Practical implications

This study also provides CSR managers with several practical implications on how to design CSR programs and message strategies. First, aligning with previous studies, this study suggests that CSR communication managers should acknowledge the importance of CSR fit in designing CSR programs. Especially for the stigmatized companies or industries, supporting an issue less relevant for the company products or services is deemed to be more effective than advocating issues that are directly associated with the companies. More importantly, this study suggests that companies need to actively engage in CSR programs even if they suffer from the global pandemic. When companies financially suffer, promoting CSR programs addressing social issues that are directly associated with companies’ products and services may be more effective, as the public perceives a higher level of public-serving and evaluates that the companies genuinely care for the community. However, when companies thrive during the pandemic, low-fit CSR campaigns yield more desired consumer responses.

In addition, companies do not have to be afraid to share information that they suffer from an externally attributed crisis, such as national disasters. This present study’s findings imply that the public scrutinizes the CSR initiatives less when they learn that the company is a victim of the crisis. Also, additional analysis in this study revealed that when people become aware that the company suffers from a negative financial impact because of the COVID-19 pandemic, they are more likely to create PWOM and less likely to spread NWOM than when the company’s financial performance is positive during the pandemic. The results imply that people may become more generous toward a company that suffers or shares hardships with them. Stigmatized industry companies often suffered from negative feedback from the public. For example, McDonald’s had to pull a Twitter campaign within two hours because of consumers’ dramatic negative remarks toward CSR initiatives (Lee et al., 2013). Therefore, it is pivotal to comprehend how stigmatized industry companies prevent NWOM and increase the possibilities to generate PWOM. This study suggests that the fit and whether a company is affected by the pandemic positively or negatively should be considered to generate PWOM.

Stigmatized industry companies may still want to utilize the high-fit to defend themselves from potential criticisms. For example, fast-food companies are blamed for obesity issues. Consequently, they might want to defend their images directly against potential criticism on the issue. In this case, they might want to employ a high-fit strategy. The company may also want to utilize communication strategies to share their hardships and difficulties with the public. Otherwise, a high-fit strategy might yield a negative effect.

The private sector has been expected to be a part of disaster plans not only of its own security but also of the surrounding community (PAHO 1991). This study suggests the stigmatized industry companies can be a part of the COVID-19 pandemic relief efforts through their CSR initiatives that specifically respond to the pandemic, influenced by the fit between the industry and the supported social cause. But as this study revealed, a universal effect of the fit is unlikely. Through the moderated mediation model, this study suggests that stigmatized industry companies should communicate not only how their CSR initiatives that ameliorate the pandemic-related social issues but also companies’ internal information, such as hardships impacted by the pandemic. In fact, it has been discussed that sharing vulnerability can make a strong leader because they can be perceived to be more empathetic (Kang & Hustvedt, 2014), which possibly humanize the stigmatized industry companies and lessen the skeptical thoughts in processing messages in a favorable way. Stigmatized industry companies might want to convey their transparent company image that they are willing to share their vulnerability during the difficult time, such as the pandemic, that the public can resonate with. In this way, the companies might have more freedom to choose different social issues without concerning of the fit effects, and still expect positive responses, such as positive WOM, positive attitude, and increased purchase intention.

4. Limitations and future research

Several limitations of the study should be noted. The COVID-19 pandemic substantially influenced the market overall in many different ways. Although this study focused heavily on stigmatized company’s CSR initiatives, future research that compares the findings with non-stigmatized companies is suggested. Similarly, while the study tested only on a particular stigmatized industry (i.e., fast food), the findings of the study can be extended to other stigmatized industries, such as oil companies and alcohol companies. While the study is limited to consumers in the United States, a follow-up study with consumers from different cultural backgrounds is also suggested given that COVID-19 is a global pandemic and consumer perceptions of CSR vary by every culture (Kolk, Dolen, & Ma, 2015; Ozdora Aksak, Ferguson, & Atakan Duman, 2016).

The pandemic has also greatly influenced an individual’s life in different ways (e.g., financial, social, and health-related). Those who have experienced hardship because of the pandemic may have different evaluations or emotions toward CSR initiatives by the company under
an insecure financial condition during this pandemic. Taking into consideration consumers’ circumstances during the pandemic and their emotions (empathy or sympathy) (Koch, 2000), further research provides a sophisticated mechanism of CSR fit effect on consumer perceptions and behavioral intentions. Furthermore, this study did not measure participants’ preexisting evaluation in terms of the fast-food industry’s perceived financial performance during the COVID-19 pandemic. It is plausible that there could be a general view in that fast food industry in general has performed better than other types of restaurants under the shut-down. Future studies might need to include many different types of stigmatized industry companies’ CSR initiatives, including the industry that are significantly affected by the COVID-19 pandemic, such as gambling industry affected significantly by government-mandated closures.

It should be also noted that this study examined the public response to CSR communication in the press release format. Businesses have utilized various media channels including social media to promote their CSR initiatives. For example, KFC announced meal donation to frontline healthcare workers at local hospitals on Facebook. Future studies need to examine how CSR initiatives during the pandemic can be perceived differently based on the platforms the message is placed. In addition, different types of CSR communication strategies might need to be explored too. For example, storytelling-oriented CSR messages about how a company helps with the local community for crisis relief might have a different effect on perceived skepticism toward the stigmatized industry companies over the general CSR initiative statements without storytelling components. Also, this study used the social issue, obesity, that is considered for the fast-food industry to be a cause of the issue. In future study, it will be interesting to see if CSR initiatives to crisis relief through the company’s resources (e.g., Anheuser Busch’s production of hand sanitizer for COVID-19 Relief efforts) might bring different effects on the public skepticism toward the stigmatized industry companies.

Furthermore, information about a company struggling from the pandemic could cause the public to become more empathetic to an organization. The empathy from the public toward a company may the public to their guard down and to be less motivated by defense motives. It will be interesting to examine the role of empathy toward the company in evaluating its CSR initiatives with future studies.

Lastly, as this study aims to maximize internal validity by employing an experimental research design using a fictitious company’s press release, external validity was compromised. Thus, replication of the findings with a real company in a natural setting is recommended for future research.

7. Conclusion
The findings reveal that the public pays attention to how the COVID-19 pandemic affects stigmatized industry companies in evaluating CSR initiatives. Participants were significantly less likely to perceive the high-fit initiative as being in the interest of the public but more likely to perceive it in the interest of the firm. The scrutinized view toward the high-fit CSR initiative seems to disappear when they learn that the company suffers financially because of the pandemic in evaluating public-serving motives. However, the public did not let their guard down in evaluating firm-serving motives regardless of the valence of the pandemic’s impacts on the company.

Companies in stigmatized industries face unique challenges with CSR, protecting the market from their products, avoiding public calls for potential regulation of the industry, and avoiding skeptical views toward their CSR initiatives. More research is needed regarding CSR efforts among stigmatized industries in exploring a way to connect with the public and what contextual factors would allow the public to relate to their CSR more. This study showed that this pandemic can provide a unique context for CSR efforts. The public seems to evaluate CSR activities led by stigmatized industry companies differently than non-stigmatized companies’ CSR activities. However, when the companies also share hardships in this pandemic, it seems they become more forgiving to think the companies are in the interest of the public while still in the interest of the company.

Declaration of Competing Interest
The authors of this manuscript certify that they have NO affiliations with or involvement in any organization or entity with any financial interest (such as honoraria; educational grants; participation in speakers’ bureaus; membership, employment, consultancies, stock ownership, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financial interest (such as personal or professional relationships, affiliations, knowledge or beliefs) in the subject matter or materials discussed in this manuscript.

Appendix A. Supporting information
Supplementary data associated with this article can be found in the online version at doi:10.1016/j.pubrev.2022.102180.

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