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The effect of third-party certifications on corporate social responsibility communication authenticity and credibility

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Abstract

Purpose – Accusations of greenwashing and corporate scandals have increased individuals' skepticism of companies and their CSR claims. As a result, corporations seek to improve individuals' perceptions of the credibility and authenticity of their CSR communication. Using signaling theory, this study tested to what extent external certifications from a non-profit organization act as a signal to affect individuals' skepticism toward CSR, which, in turn, could influence individuals' perceptions of CSR communication authenticity and credibility.

Design/methodology/approach – We conducted a one-factorial (CSR communication with or without CSR certification) between-subjects online experiment, surveying 184 individuals. Mediation analyses were performed to test our hypotheses. Participants were randomly assigned to a made-up corporate website text in which corporate efforts were either certified with the B Corporation Certification, one of the most established non-profit organization's certifications of CSR or in which no certification was indicated.

Findings – The results demonstrate that external CSR certifications decrease individuals' CSR skepticism and increase the perceived authenticity and credibility of CSR communication. CSR skepticism partially mediated the effect between the certification condition and CSR communication authenticity and credibility.

Originality/value – The study advances CSR communication research by providing empirical evidence of the positive effect of CSR certifications on the perceived authenticity and credibility of CSR communication. Businesses can signal the veracity of their CSR claims by obtaining a CSR certification, which decreases individuals' skepticism toward CSR.

Keywords CSR communication, B corporation certification, Authenticity, Credibility, Skepticism, Greenwashing

Paper type Research paper

Introduction

The responsibilities of corporations have been a subject of debate for decades. Nowadays, individuals expect businesses to go beyond their economic responsibility and address today's major societal issues like climate change and economic inequality (Edelman, 2022). This rising pressure for businesses has fueled corporate and public attention to corporate social responsibility (CSR), referred to as those actions of businesses through which they go beyond companies' financial and legal responsibilities and incorporate social and environmental concerns into their business operations (Carroll and Brown, 2018; European Commission, 2011). Communication of CSR is essential because individuals' awareness of CSR is mainly related to communication (Du *et al.*, 2010). CSR communication in this paper is understood as a company's use of communication about social and environmental concerns aimed at informing the company's stakeholders about their CSR (Türkel and Akan, 2015).

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On the one hand, CSR communication is assumed to foster a company's reputation and legitimacy (Ferrell *et al.*, 2010). On the other hand, various studies suggest that CSR communication can trigger individuals' skepticism (e.g. Bachmann and Ingenhoff, 2016; Du *et al.*, 2010), which can negatively affect perceptions of and attitudes towards a company. This CSR skepticism is linked to the attribution of companies as self-interested (Du *et al.*, 2010) and to widespread greenwashing and "CSR-washing" accusations (Pope and Wæraas, 2016), i.e. accusations of insincere, false, or misleading claims of CSR (Mattis, 2008). CSR communication presents companies with a significant challenge, which can be summarized as the CSR paradox (Morsing *et al.*, 2008): While individuals expect companies to act in a sustainable and socially responsible manner and want to know about these good deeds, studies show that the communication of CSR is often met with skepticism and that companies, when communicating about CSR, should do this in a "less conspicuous way" (Morsing *et al.*, 2008, p. 102).

To tackle the CSR communication paradox, which represents a dilemma for companies, research aimed to understand the underlying mechanisms of individuals' skepticism toward CSR and CSR communication (e.g. Bachmann and Ingenhoff, 2016; Kim and Rim, 2024). Prior research found that the perceived authenticity and credibility of CSR communication play a crucial role in individuals' evaluations of a company (Lock and Schulz-Knappe, 2018; Pérez *et al.*, 2020). We define CSR communication authenticity as individuals' perceptions of CSR communication as genuine and truthful expressions of companies' responsibility towards society and efforts related to their social responsibility (see Alhouti *et al.*, 2016). Adapting Lee *et al.*'s conception (2019), CSR communication credibility is conceived as individuals' perceptions of CSR communication as trustworthy and believable.

In this study, we focus on one specific means of CSR communication that has so far received too little attention in CSR communication research: external certifications of CSR. The relevance of researching external CSR certifications and their relationship with CSR communication credibility and authenticity is related to their increasing application in practice (e.g. Moratis, 2016). Moreover, the study by Ferrell *et al.* (2010) on public expectations of CSR communication showed that information on whether companies have received a CSR-related certificate is central for individuals, and it is assumed that about 80% of individuals prefer products from companies that have been certified for being sustainable (McCann, 2019). Applying signaling theory (Spence, 1973), we argue that CSR certifications issued by established non-profit organizations work as signals to individuals, helping corporations increase CSR communication authenticity and credibility by decreasing CSR skepticism. Existing research has discussed how CSR certifications function as signals (Moratis, 2016) and highlighted the importance of CSR certification in enhancing credibility (e.g. Schlegelmilch and Pollach, 2005) and authenticity (Pérez, 2019) and in reducing individuals' skepticism towards CSR (Coombs and Holladay, 2011). However, these concepts have not yet been linked in the context of CSR certification, and empirical studies of the effects of CSR certifications on CSR communication credibility and authenticity are significantly lacking. Thus, the research question of this paper is: *To what extent and how do external CSR certifications affect individuals' skepticism and perceptions of CSR communication credibility and authenticity?*

In our study, we focus on a specific CSR certification, namely the B Corporation Certification by the independent and established non-profit organization B Lab, as it is one of the most used certifications worldwide when it comes to demonstrating a business' commitment to solving social and environmental issues (Chen and Kelly, 2015). To answer our research question, we conducted a one-factorial (CSR communication with or without CSR certification) between-subjects online experiment, surveying 184 individuals. Our experimental survey shows that CSR certifications increase perceptions of CSR communication authenticity and credibility by decreasing CSR skepticism.

Our results have significant academic and practical relevance and implications. Despite the high relevance of credibility and authenticity in CSR communication, only a few scholars have discussed the role of CSR certifications in influencing credibility and authenticity perceptions in CSR communication (Moratis, 2017a). Furthermore, previous research is conceptual, and empirical studies on the causal effect of CSR certifications in CSR communication on skepticism, credibility, and authenticity have not yet been done to the best of our knowledge. With our experimental study, which allows conclusions regarding the causal effects of CSR certifications on credibility and authenticity perceptions of CSR communication, we significantly contribute to CSR communication research and practice by demonstrating how companies can reduce skepticism toward CSR through CSR communication and increase CSR communication credibility and authenticity.

In the following, we provide an overview of CSR communication research, define CSR communication, embed it in signaling theory, and discuss the role of CSR certifications from the perspective of CSR communication and signaling theory. Subsequently, we elaborate on how the communication of CSR certifications may send signals to individuals that can increase individuals' perceived authenticity and credibility of CSR communication. Finally, we discuss the role of skepticism toward CSR and how CSR certifications can reduce it from the perspective of signaling theory.

Theoretical framework

Corporate social responsibility communication and signaling theory

Despite the relevance of CSR and CSR communication to corporations and scholars, neither concept has a singular agreed-upon definition (Carroll and Brown, 2018). The development of Carroll's (1979) CSR pyramid provided an influential definition: "Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time" (p. 500). Another prominent definition, coming from the European Commission (2011), conceives CSR as "actions by companies over and above their legal obligations towards society and the environment" (p. 3). Bringing these two perspectives together, we define CSR as corporate actions through which companies take responsibilities towards society and the environment that go beyond their legal obligations in order to meet the expectations of society.

Communication is instrumental in organizations and their CSR efforts because communication generates and shares knowledge (Ihlen *et al.*, 2011). Different research approaches to CSR communication consider the relationship between CSR (practices) and CSR communication. A widespread distinction of CSR communication approaches distinguishes between functionalist or representational approaches on the one hand and formative or constitutive approaches on the other (see, e.g. Crane and Livesey, 2003; Schoeneborn *et al.*, 2020). It is important to note that within these two directions, there is heterogeneity depending on the study and authors. Functionalist approaches (including representational and instrumental approaches) view CSR communication as a corporate instrument to disseminate information about their CSR practices – either proactively or reactively, i.e. companies communicate about their CSR efforts that lie in the future (also referred to as "walking the talk") or in the past, i.e. when CSR measures have already been implemented (i.e. "talking the walk," see Schoeneborn *et al.*, 2020). CSR communication in the functionalist approach is assumed to represent a company's CSR practices, and the assumption is if CSR practices and CSR communication are congruent, companies can improve their reputation and other favorable organizational outcomes (e.g. Ferrell *et al.*, 2010).

In contrast, formative (and interpretative or constitutive) approaches assume that the communication of CSR constitutes CSR practices so that "CSR practices become 'talked into being' through CSR communication" (Schoeneborn *et al.*, 2020, p. 7). The question often guiding research in this line is how communication shapes, influences, or constitutes CSR practices, including research on how CSR communication constitutes the relationships between companies and society (Schoeneborn and Trittin, 2013) and how dialogue on social issues and responsibility between an organization and individuals can lead to co-creational processes (Crane and Livesey, 2003). As Elving *et al*. (2015) stated, "the language [used in CSR communication] is a medium of communication aimed at achieving understanding about social and environmental issues and the ways to address them" (p. 120). In our study, we follow the functionalist approach to CSR communication. We view CSR communication as a strategic communicative action of a company; this entails "persuading others about the 'good' actions or using the language as a medium of self-presentation of the organization as responsible" (Elving *et al*., 2015, p. 120). In line with that, we follow Türkel and Akan's (2015) definition of CSR communication as the company's use of "different communication tools designed to provide true and transparent information about a company [. . .] [and its] social and environmental concerns and interactions with stakeholders" (p. 151). We examine the role of CSR certification as part of CSR communication and consider CSR certifications as a company's conscious and promotional technique to enhance its CSR communication efforts, e.g. making them perceived as more credible and authentic (see Golob *et al*., 2013).

From the individuals' perspective, to evaluate the company and its efforts, individuals look for information on concrete CSR performance and intangible qualities like honesty, transparency, and inclusion (Saxton *et al*., 2019), which may increase a company's perceived legitimacy. However, individuals may find information indicating discrepancies between CSR claims and a company's actual practices, which leads to accusations of greenwashing (Torelli *et al*., 2020). A mismatch between CSR communication and CSR practices can lead to distrust and decrease the legitimacy and credibility of a company (de Freitas Netto *et al*., 2020). Due to past corporate misconduct and scandals surrounding environmental and social irresponsibility, greenwashing accusations, and the attribution of companies to pursue self-interests primarily, individuals are often fundamentally skeptical of altruistic behavior by companies, including CSR efforts (Kim and Rim, 2024). On top of that, individuals can hardly observe whether CSR claims are actually valid (Moratis, 2016). For these reasons, CSR communication often faces credibility and authenticity issues (Kim and Rim, 2024). To overcome these issues, companies can use observable, costly, and quality *signals* to communicate CSR (Moratis, 2016). Thus, signaling theory is an essential theoretical approach to understanding CSR communication (Hetze, 2016).

Signaling theory originated from economics and management studies but has been applied to disciplines ranging from anthropology to entrepreneurship (e.g. Connelly *et al*., 2011) and discussed in corporate and organizational literature for decades (Hetze, 2016; Spence, 1973), providing an apt theoretical lens to examine CSR communication. The theory concerns how signals can reduce information asymmetries between two parties (Connelly *et al*., 2011; Spence, 2002). The signals serve as observable demonstrations of unobservable attributes (Spence, 1973), such as intentions, motives, behaviors, or performance (Hetze, 2016; Moratis, 2016). Signals are sent by the party possessing information regarding quality or intention (Hetze, 2016), referred to as the sender, to the less knowledgeable party, i.e. the receiver (Lansing *et al*., 2019). Signaling theory focuses on intentionally sending positive information to convey positive attributes (Connelly *et al*., 2011). There are several characteristics of signals that contribute to their effectiveness: observability, cost, and quality. Signal observability refers to the extent to which the receivers can perceive the signal (Connelly *et al*., 2011). Signal cost refers to the signal being costly, such that it takes significant time or effort, for instance, for an organization to achieve a certificate (Connelly *et al*., 2011; Lansing *et al*., 2019). Thus, people who perceive a signal that they assume took much time or effort to obtain potentially find the organization related to the signal more credible, as cheating or false signaling would be difficult. Signal cost is central to signaling because it reliably differentiates honest senders from imposters (Connelly *et al*., 2011; Lansing *et al*., 2019). Lastly, signal quality refers to the ability of the unobservable characteristic sent by the signal to fulfill the needs or demands of the signal receiver (Connelly *et al*., 2011; Hetze, 2016).

Applying signaling theory to CSR communication, we argue that a company sends signals conveying information about unobservable qualities to reduce information asymmetries between individuals and the company (Moratis, 2016; Spence, 1973). Through signaling, corporations demonstrate intangible qualities that affect stakeholder perceptions and allow corporations to differentiate themselves from competitors (Moratis, 2016). The signaling process intends to produce positive assessments of corporations as signal senders (Galbreath, 2010), contingent on the companies' effectiveness in meeting individuals' expectations and conforming to their socio-political environment (Galbreath, 2010).

Signaling and CSR certifications

This study focuses on CSR certificates issued by independent non-profit organizations, which are considered CSR communication symbols that corporations use to signal the intangible qualities of their CSR commitment. Third parties increase the credibility of the information being communicated through the signal because the third party risks its reputation by associating with the signaler and the signal (Zerbini, 2017). External auditing and third-party certification give companies a more objective and credible signal regarding their intangible CSR quality (Moratis, 2016). Further, CSR certifications serve as costly signals because obtaining a certification is generally time-consuming and, to a certain degree, requires implementing change (see Connelly *et al.*, 2011). Adhering to certification standards addresses the information asymmetries inherent in CSR by providing individuals with a means to observe CSR quality and concrete interpretations and metrics for a firm's CSR approach (Moratis, 2017b). Therefore, CSR certifications serve as effective signals because they evidence the company's CSR quality and legitimize its claims through an independent judgment of its CSR practices (Moratis, 2017a).

This study utilizes the B Corporation Certification, a CSR certification issued by the non-profit organization B Lab, serving as the third-party endorsement of the certification. This decision was made because the B Corporation Certification is a holistic CSR certification and one of the most used certificates worldwide for demonstrating a business' commitment to solving social and environmental issues (Chen and Kelly, 2015). Many popular corporations, such as Patagonia, Ben and Jerry's, and TonyChocolonely, use this certification. The certification process begins with completing B Lab's Impact Assessment, which requires a specific score. The certification process includes a thorough analysis of the company's eligibility and the verification of its efforts. Companies with the B Corp Certificate view their certification as a tool to legitimize their CSR efforts and provide individuals with information to verify their CSR claims (Alam *et al.*, 2022).

Previous scholarship discussed the relevance of third-party certifications or endorsements on CSR communication (e.g. Coombs and Holladay, 2011; Kim and Ferguson, 2014; Morsing *et al.*, 2008; Schlegelmilch and Pollach, 2005). In their conceptual papers, Schlegelmilch and Pollach (2005) and Zerbini (2017) argued that CSR communication, e.g. in CSR reports, could benefit from third-party issued certifications because it may increase individuals' perceptions of accuracy, truthfulness, and integrity. This could, in turn, enhance credibility perceptions of the company and its CSR claims (Schlegelmilch and Pollach, 2005). Moreover, CSR certifications can lower the perceptions of individuals that companies have ulterior and self-serving motives or even manipulative intentions (Coombs and Holladay, 2011; Zerbini, 2017), which can reduce individuals' skepticism toward CSR (Coombs and Holladay, 2011). In Kim and Ferguson's (2014) study on what to communicate regarding CSR and how to communicate it, they found third-party endorsement to be the second most desired factor in terms of "what" to communicate, and third parties, such as NGOs, were the second most desired source in terms of "how" to communicate. Regarding authenticity perceptions, Morsing *et al.* (2008) proposed the "endorsed CSR communication process," which involves a third-party endorsement to diminish perceptions of CSR communication as self-serving, thus increasing perceptions of CSR communication authenticity. Adding to that, the conceptual paper by Pérez (2019) outlined that CSR certifications can enhance authenticity perceptions by increasing individuals' attribution of altruistic (versus egoistic) corporate motives.

Overall, while scholars pointed to the role of CSR certifications and third-party endorsement of CSR messages and reports in affecting perceptions of a company's CSR, e.g. increasing the perceived credibility of CSR reports (Schlegelmilch and Pollach, 2005), avoiding being perceived as self-serving (Morsing *et al.*, 2008), which can lower individuals' skepticism towards CSR, empirical research on the role of CSR certifications on individuals' perceptions of CSR communication (such as credibility) is lacking. Moreover, as Moratis (2017a) stated, the perceived credibility and authenticity of CSR communication received too little attention in previous research despite the high relevance of CSR communication credibility due to the increasing skepticism of individuals towards CSR. Another issue is that prior research on the relevance of CSR certifications in credibility perceptions was often not sufficiently clear, whether it concerns the perceived credibility of CSR, CSR communication, or the company. Our study addresses these issues and contributes to CSR communication research on credibility and authenticity by first providing a conceptual model on the relationships between CSR certifications used in CSR communication, CSR skepticism, and perceived CSR communication credibility and authenticity. Second, we advance previous research by empirically testing this model and examining the effects of CSR certifications on the perception of CSR communication credibility and authenticity, accounting for the role of CSR skepticism. In the following, we derive the hypotheses to be empirically tested.

Authenticity and credibility of CSR communication through CSR communication

Due to the pervasiveness of engaging in greenwashing and CSR-washing to appear socially responsible, companies seek to increase the perceived credibility and authenticity of their CSR communication, i.e. that individuals believe in what companies communicate and that they feel that this is genuine (Morhart *et al.*, 2015; Pérez, 2019). Authenticity refers to an object, which can be a person, a company, or a message/content (Pérez *et al.*, 2020); in this paper, we are concerned with the perceived authenticity of CSR messages with CSR certification. The perception of authenticity of CSR communication is linked to the perception of individuals that the CSR communication material is genuine and truthful (Chiu *et al.*, 2012). Pérez *et al.* (2020) stated that the authenticity of CSR messages concerns the association between the information presented in the CSR message and the company's identity related to the social causes they are involved in. The authors conceived CSR message authenticity as individuals' perceptions of CSR messages "as sincere, original, genuine, unaffected and distinct from strategic and pragmatic self-presentation" (Pérez *et al.*, 2020, p. 33). Similarly, Alhouti *et al.* (2016) pointed to the genuineness and truthfulness of CSR expressions. They defined CSR communication authenticity "as a genuine and true expression of the company's beliefs and behavior towards society that extend beyond legal requirements" (p. 1243). Building on the literature, we define CSR communication authenticity as individuals' perceptions of CSR communication as genuine and truthful expressions of companies about their responsibility towards society and efforts related to their social responsibility.

Authenticity-related information asymmetries are exacerbated by company motives, values, and beliefs not being tangible, observable qualities to individuals. Businesses can use signals in their CSR communication to demonstrate the authentic and genuine alignment of their values and CSR actions to reduce asymmetry. Based on the literature, voluntary certification can serve as a self-sacrificing signal due to the certification process being costly in time, energy, or expense (Chaudhry and Wald, 2022). Ohtsubo and Watanabe (2009) found that the more costly a signal is, the more sincere the communication is perceived. A third party providing a certificate strengthens perceptions of authenticity and produces a more genuine perception of a company's CSR communication (Saxton *et al.*, 2019). Because individuals are more critical of messages from companies that they perceive as biased or self-interested (Kim and Rim, 2024), CSR communication endorsed by a third party or a source not controlled by the company is perceived as less self-serving (Morsing *et al.*, 2008) and more authentic and genuine (Saxton *et al.*, 2019). Thus, the B Corporation Certification, operating as a signal verified by a third party, should increase perceptions of the CSR communication authenticity:

H1. The CSR certification increases individuals' perceived CSR communication authenticity.

The perceived credibility of CSR communication likewise plays a vital role in evaluating a company and its efforts due to the prevalence of CSR-washing, which has eroded individuals' trust in a company and its efforts, negatively impacting individuals' perceptions of CSR communication authenticity and credibility (Akturan, 2018). Credibility in the context of CSR communication can be located on three levels: the credibility of the medium, the content, and the source (Metzger *et al.*, 2003). Our study is concerned with the credibility of a CSR message, i.e. the CSR communication content. While CSR communication authenticity relates to the perceived genuineness of CSR communication, CSR communication credibility is closely associated with an individual's perceived believability (Pérez, 2019) and trustworthiness of CSR communication (Bachmann and Ingenhoff, 2016). Trustworthiness refers to "whether the firm can be trusted to tell the truth or not" (Newell and Goldsmith, 2001, p. 235) and, adapted to CSR communication, whether an individual perceives that the CSR communication can be trusted that it is true. We conceive CSR communication credibility as an individual's perceptions of a company's CSR communication as trustworthy and individuals' beliefs in the communicated CSR claims.

Certifications that perform independent auditing have been used to verify CSR claims and thus establish perceptions of CSR communication credibility (Johnston, 2005). Terlaak and King (2006) found that certifications and the standards that accompany them communicate the unobservable quality of a firm's CSR. Thus, the B Corporation Certification, signaling the veracity of CSR claims through auditing from an independent third party, is assumed to increase perceptions of CSR communication credibility:

H2. The CSR certification increases individuals' perceived CSR communication credibility.

CSR communication and CSR skepticism

Previous corporate misconduct, greenwashing accusations, and the prevalence of deceptive CSR messaging have produced skepticism toward and negative perceptions of CSR efforts and communication (Saxton *et al.*, 2019). Individuals' CSR skepticism can be defined as the "public's inclination to question, disbelieve, and distrust an organization's CSR motives, management and business, CSR outcomes, and the claims of socially responsible positions and actions" (Rim and Kim, 2016, p. 250). While information asymmetries exacerbate CSR skepticism, the signal cost is inversely related to skepticism (Chaudhry and Wald, 2022). Three qualities contribute to perceived costliness: verifiability, difficulty in faking, and self-sacrificing (Chaudhry and Wald, 2022). This study posits that the B Corporation Certification, as a signal, contains all three qualities. Firstly, the certification is verifiable because the certification can be checked for veracity on B Lab's website. Secondly, B Lab itself obliges the companies seeking certification to undergo a verification process, making the certification challenging to fake. Lastly, the certification process involves implementing change. Voluntarily implementing CSR into business models, processes, and products and deprioritizing shareholders incur a cost to a business's self-interest — Chaudhry and Wald's (2022) definition of self-sacrificing. Thus, the B Corporation Certification functions as a costly signal that is assumed to decrease individuals' CSR skepticism. Additionally, using established standards and auditing processes imposes substantial costs on obtaining certification, which can effectively reduce skepticism (see Coombs and Holladay, 2011). This leads to the following hypothesis:

H3. The CSR certification decreases individuals' perceived CSR skepticism.

In signaling theory, third parties have long been considered signals to reduce information asymmetries and bolster the credibility of both signals and signalers (Spence, 1973). Prior research found that non-corporate sources, such as independent third parties, minimize skepticism and increase the perceived credibility of CSR communication (Parguel *et al.*, 2011). Because independent sources risk their reputation by endorsing or communicating on a company's behalf (Zerbini, 2017), they are not perceived to have hidden agendas like companies do (Schlegelmilch and Pollach, 2005), which bolster credibility perceptions (Parguel *et al.*, 2011; Saxton *et al.*, 2019). Additionally, there is an inverse relationship between perceived credibility and skepticism (Wang and Chien, 2012) and perceived authenticity and skepticism (Moreno and Kang, 2020). As Yang and Hsu (2017) found in the context of CSR communication, the more skeptical people are towards companies, the less credible they perceive CSR messages from that company. Likewise, Moreno and Kang (2020) revealed that inauthentic CSR information increases individuals' skepticism of CSR. These findings lead us to the following hypotheses:

H4. Individuals' CSR skepticism decreases their perceived CSR communication authenticity.

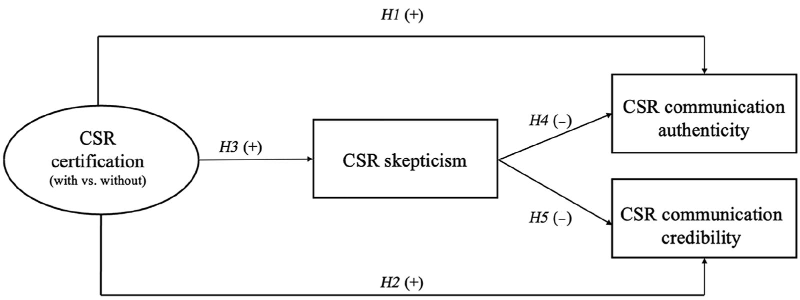
H5. Individuals' CSR skepticism decreases their perceived CSR communication credibility.

All hypotheses are summarized in Figure 1.

Method

Research design

This study uses an online single-factor between-subjects experimental survey as it allows the investigation of causality inferences, i.e. the effect of CSR certifications, reduces possible biases and the effect of confounding variables (e.g. through randomization), and investigates the perceptions of a larger part of a population (Gravetter and Forzano, 2016). A fictitious activewear brand called "Actively" was created for this study because participants may have preconceived notions about a real company, which would affect their perceptions of the dependent variables and lower the results' validity (Gravetter and Forzano, 2016). Respondents were randomly assigned to one of two treatments and exposed to a text either outlining that the company "Actively" has received a CSR certification (experimental group) or a text without mentioning the CSR certification (control group). Then, all participants received an identical CSR communication text from Actively. The study has been pre-registered through the University of Pennsylvania's Wharton Credibility Lab (aspredicted.org) [1] and approved by the Ethics Review Board of an international university.



Source(s): Authors' own work

Figure 1. Conceptual model

Sample

This study relied on a convenience sample and utilized an international university's Behavioral Science Lab (BSL) to gather participants. Everyone registered in the BSL could participate, and the survey was available for two weeks in April 2023. Initially, the sample consisted of 214 participants. However, 30 cases were excluded because they were either under 16 years old, did not answer the questions related to the dependent or mediator variables, or failed both attention check questions. Given that 30 to 40 participants per condition are needed to ensure sufficient statistical power (Geuens and de Pelsmacker, 2017), the final sample of 184 individuals was deemed sufficient. In the sample, 75.5% identified as women, 22.3% as men, and 2.2% were non-binary or preferred not to disclose. Respondents ranged from 16 to 72 years old ($M_{age} = 26.7$, $SD = 12.5$), with 43.5% having completed a high school education, 44% a bachelor's degree, 10.9% a master's, and 0.5% a PhD.

Out of these 184 individuals, 89 were randomly assigned to the experimental condition, and 95 were randomly assigned to the control condition. A randomization check was conducted to assess the balance of the participants across the conditions. Chi-square tests were conducted, revealing no significant association for gender ($\chi^2(3) = 2.03$, $p = 0.566$) or completed education level ($\chi^2(4) = 3.37$, $p = 0.498$). An independent samples *t*-test was conducted, which revealed no significant difference in the mean age between the groups, $t(182) = 0.04$, $p = 0.971$. These findings provide evidence of successful randomization, reflecting that participants' gender, level of completed education, and age were evenly distributed across the experimental and control conditions.

Procedure and stimulus

Before the beginning of the survey, participants in both conditions received a fact sheet informing them about the study and were asked for their informed consent. After reading the survey introduction, they answered several social demographic questions and were asked whether they were familiar with the B Corporation Certification. Then, they read a short text about the certification and B Lab to provide context to the participants (see Figure 2, Appendix) and were presented with an attention check. Next, they were randomly assigned to one of the two conditions. Participants in the experimental condition read a short company biography for the fictitious company "Actively," mentioning their B Corporation Certification (see Figure 3, Appendix). In contrast, the CSR certification was not mentioned in the control condition (see Figure 4, Appendix). Respondents were then presented with the manipulation check and another attention check in both conditions. Next, in both conditions, they were shown an identical CSR communication text from Actively's mission/values webpage (see Figure 5, Appendix) and were presented with the items for measuring the dependent and mediating variables (i.e. CSR skepticism and CSR communication authenticity and credibility). Lastly, the respondents read a debriefing text clarifying that the certification and B Lab are accurate, but Actively and the texts related to Actively were made up for this study.

Pre-test

A pre-test was conducted using a student sample ($N = 8$) to ensure the operationalizations of the variables and the manipulation worked as intended. The qualitative pre-test utilized the think-aloud method (Ericsson and Simon, 1993) and was conducted face-to-face to allow respondents to share their feedback on the texts, stimulus, and survey items aloud. Building on the pre-test, the stimulus text was slightly adapted. Two items (see Table 1) were removed from the CSR communication authenticity measurement as the pretest participants found them confusing and difficult to answer. Overall, the results of the qualitative pre-test ensured that the manipulation functioned as intended and the survey was clear and concise.

Measures

Statistically validated scales from existing research were utilized and adapted to suit the context of this study. All items utilized a 7-point Likert-type scale and asked participants to “Please indicate the extent to which you agree or disagree with each of the following statements” (1 = “strongly disagree” and 7 = “strongly agree”). Higher scores reflected higher levels of each construct.

Independent variable

CSR certification. The independent variable is the manipulation, i.e. the CSR communication message with or without the B Corporation certification, which we coded as a dummy variable. The experimental group (CSR communication with CSR certification) was coded with “1” and the control group with “2” (CSR communication without CSR certification).

Dependent variables

Perceived authenticity of CSR communication. This construct is conceived as an individual’s perception of CSR communication as genuine, believing that CSR actions genuinely extend beyond legal requirements. It is measured with six items adapted from Alhouti *et al*. (2016), such as “Actively’s mission/values text is genuine” and “Actively is being true to itself with its mission/values” (Cronbach’s $\alpha = 0.91$, $M = 5.55$, $SD = 0.89$). Alhouti *et al*.’s (2016) original scale had eight items. However, the items were removed from this study in line with the results from the pre-test. See Table 1 (Appendix) for an overview of the items that we used.

Perceived credibility of CSR communication. CSR communication credibility is conceived as individuals’ perceptions of CSR communication as trustworthy and believable (see Lee *et al*., 2019). We measured the construct with two items slightly adapted from Bachmann and Ingenhoff (2016), who adapted the two items from Koch and Zerback (2013), including “I consider Actively’s mission and values text as credible” and “Actively’s mission and values text seems trustworthy to me” (Cronbach’s $\alpha = 0.91$, $M = 5.15$ $SD = 1.16$).

Mediator variable

CSR skepticism. This construct measures how skeptical participants were of the company’s CSR, i.e. to what extent individuals “question, disbelieve, and distrust an organization’s CSR motives, management and business, CSR outcomes, and the claims of socially responsible positions and actions” (Rim and Kim, 2016, p. 250). It was measured with four items adapted from Skarmeas and Leonidou (2013) such as: “It is doubtful that Actively is a socially responsible company” and “It is unsure that Actively follows high ethical standards” (Cronbach’s $\alpha = 0.89$, $M = 3.21$, $SD = 1.27$).

Manipulation check

An independent samples *t*-test was conducted to examine whether the manipulation check was successful. The manipulation check item asked participants on a 5-point Likert-type scale to what extent they agreed (1) or disagreed (5) that Actively was a certified B Corporation. The *t*-test revealed a statistically significant difference in the mean scores of the manipulation check item between the groups, t (182) = 6.74, $p < 0.001$. The results revealed that the experimental group (with the CSR certification) has a significantly higher mean ($M = 4.35$, $SD = 1.11$) in comparison to the control group (no certification; $M = 3.05$, $SD = 1.46$), indicating the manipulation was successful.

Results

We ran mediation analyses using Model 4 of the PROCESS macro for SPSS Version 4.2 beta (Hayes, 2022) to test the hypotheses with CSR certification (with or without) as the independent variable (IV), CSR skepticism as the mediator and the perceived CSR communication authenticity and credibility as the dependent variables (DV). Two separate mediation analyses were run to test the effects of the IV on each DV, as PROCESS only allows a model to be run with one DV.

H1 proposed that CSR communication with a CSR certification (coded as a dummy variable, with the value "1") leads to a higher perceived CSR communication authenticity than without certification (coded as a dummy variable, with the value "2"). The results revealed a statistically significant, negative direct effect of the IV on the perceived CSR communication authenticity ($b = -0.28$, $SE = 0.10$, $t = -3.00$, $p = 0.003$). This result indicates that CSR communication without CSR certification leads to more negative (lower) perceptions of CSR communication authenticity. In other words, CSR communication with CSR certification leads people to perceive CSR communication as more authentic than the CSR message without certification. Thus, H1 is supported. H2 proposed that CSR communication with a CSR certification leads to a higher perceived credibility of CSR communication than without CSR certification. The results revealed a statistically significant, negative direct effect of the IV on the perceived CSR communication credibility ($b = -0.34$, $SE = 0.12$, $t = -3.61$, $p = 0.006$). This result indicates that CSR communication of a company with the B Corporation Certification leads to a higher perceived CSR communication credibility compared to CSR communication of a company that has no certification emphasized. Thus, H2 is supported.

H3 assumed that CSR communication without CSR certification leads to higher skepticism toward CSR than CSR communication with CSR certification. Results showed that the IV predicts CSR skepticism in a positive way ($b = 0.42$, $SE = 0.19$, $t = 2.26$, $p = 0.03$). This means that CSR communication without the CSR certification leads to a higher CSR skepticism than CSR communication with the certification. Thus, H3 is supported. H4 proposed that CSR skepticism negatively relates to perceived CSR communication authenticity. Results revealed that CSR skepticism predicts the perceived CSR communication authenticity significantly and negatively ($b = -0.48$, $SE = 0.04$, $t = -12.78$, $p = 0.003$). This means the more skeptical people are toward a company's CSR, the less authentic they perceive its CSR communication. Also, the indirect effect of the CSR certification on the perceived CSR communication authenticity through CSR skepticism was found to be significant and negative (indirect effect IE = −0.20, SE = 0.09, LLCI = −0.3809, ULCI = −0.0252). The IV and CSR skepticism explain 51% of the variance in the perceived CSR communication authenticity ($R^2 = 0.51$).

Finally, H5 proposed that CSR skepticism negatively predicts the perceived CSR communication credibility. Results revealed that CSR skepticism predicts the perceived CSR communication credibility significantly and negatively ($b = -0.62$, SE = 0.05; $t = 13.07$, $p < 0.001$). This means that the more skeptical individuals are toward a company's CSR, the less they perceive CSR communication as credible. Thus, H5 is supported. Also, the indirect effect of the IV on perceived CSR communication credibility through CSR skepticism was found to be significant and negative (IE = −0.26, SE = 0.12, LLCI = −0.5064, ULCI = −0.0354). The IV and CSR skepticism explain 52% of the variance in the perceived CSR communication credibility ($R^2 = 0.52$). Hence, overall, people are more skeptical of CSR when being exposed to CSR communication without CSR certification compared to CSR communication with CSR certification, and the more skeptical people perceive CSR, the less they perceive CSR communication as authentic and credible.

Discussion

With an experimental survey, we tested whether a company's CSR communication with a CSR certification (B Corporation Certification) affects individuals' CSR skepticism and perceptions of CSR communication authenticity and credibility. Our results show that CSR certifications increased perceptions of CSR communication authenticity and credibility and decreased CSR skepticism compared to no certifications. Applying signaling theory (Spence, 1973), our results imply that CSR certifications combine several signaling strategies outlined by Moratis (2016) that may indicate the quality of CSR communication and ultimately lead to higher CSR communication credibility and authenticity perceptions. Our findings align with previous research, which found that CSR certifications can act as efficacious signals (Zerbini, 2017) and that external parties issuing CSR certifications can help companies improve individuals' perceptions of CSR communication (Du *et al.*, 2010).

Our findings further showed that CSR certifications indirectly affect the perceived CSR communication credibility and authenticity through CSR skepticism, i.e. CSR certifications lower CSR skepticism. In this way, our study implies that CSR certification acts as a signal to individuals that lowers CSR skepticism (Chaudhry and Wald, 2022), which confirms previous research (Coombs and Holladay, 2011). Following Chaudhry and Wald (2022), skepticism towards communication, e.g. about CSR communication, is exacerbated by information symmetries. Using a CSR certification from an independent third party, such as B-Lab, can signal qualities that overcome the perception of information symmetries and contribute to the perceived costliness of the signal, including verifiability, difficulty to fake, and self-sacrificing (Chaudhry and Wald, 2022), which seem to increase individuals' skepticism toward CSR.

In addition, our study confirms previous studies that found CSR skepticism to decrease the perceived CSR communication credibility (Yang and Hsu, 2017) and to have a negative relationship with individuals' perception of CSR communication authenticity (Moreno and Kang, 2020). Following our findings, the negative effect of CSR skepticism can be overcome by using CSR certifications, implying that CSR certifications have the power to lower individuals' inclinations to question and disbelieve an organization's CSR motives, claims, and outcomes, which is the basis of CSR skepticism (Rim and Kim, 2016). In line with that, our study implies that CSR certifications can help companies overcome the CSR communication paradox (Morsing *et al.*, 2008), i.e. individuals expect companies to engage in CSR and want to learn about this, but (too much) CSR communication is often met with skepticism. However, it is relevant to note that, in the past, certain groups of individuals questioned the credibility and reliability of CSR certifications, including the B Corporation Certification, due to instances of questionable practices, potential conflicts of interest, and criticisms regarding the certification process. So, although CSR certification can help companies signal an objective verification of their CSR practices, it is still essential for companies that CSR communication and CSR practices perfectly align, and companies do not use "pseudo-certifications" that are only used to polish their CSR practices (Moratis, 2017b).

This study significantly contributes to CSR communication research by first filling a gap in empirical research regarding the effects of CSR certifications on the perceived credibility and authenticity of CSR communication. Previous research looked at CSR certification effects on perceived CSR communication credibility and authenticity only conceptually so far (e.g. Schlegelmilch and Pollach, 2005; Moratis, 2017b) and never brought CSR communication authenticity and credibility together in one model. Second, our study provides a deeper understanding of the effects of CSR certifications as signals in CSR communication, adding to the literature on the effects of different CSR communication strategies on perceived authenticity (Pérez, 2019) and credibility of CSR communication (Bachmann and Ingenhoff, 2016). Pérez (2019) developed a theoretical framework for CSR communication and authenticity, including three antecedents of message authenticity in CSR communication, i.e. CSR fit, social impact specificity, and social topic information. Our results contribute to Pérez's (2019) framework, suggesting that CSR certifications can be considered another antecedent of message authenticity in CSR communication. Future research could use Pérez' (2019) framework and add CSR certifications to empirically test how much each antecedent may contribute to the perceived authenticity of CSR communication. Moreover, following signaling theory, future research could look more into the reasons for CSR certifications' effects on CSR communication credibility and authenticity perceptions (see Chaudhry and Wald, 2022). Third, our findings extend previous research pointing to the role of third-party endorsement and certifications in CSR communication to decrease individuals' skepticism

(Coombs and Holladay, 2011) and address CSR-washing accusations (Vollero *et al*., 2016), which is a significant threat to individuals' positive perceptions of CSR claims. Future research is needed to examine whether CSR certifications can help companies accused of green- or CSR-washing improve perceptions of credibility and/or authenticity.

In addition, our study has practical implications for CSR communication professionals and businesses. Growing greenwashing accusations and CSR-related scandals led to decreased credibility and authenticity perceptions of CSR claims (Seele and Gatti, 2017) and increased skepticism of CSR (Saxton *et al*., 2019). Thus, exploring how companies can increase credibility and authenticity perceptions and reduce CSR skepticism is highly critical. This study suggests that CSR practitioners and businesses can utilize CSR certifications to bolster positive assessments of their CSR communication and decrease individuals' skepticism toward their CSR practices and CSR communication. Businesses should consider being certified to demonstrate the veracity and quality of their CSR claims in addition to the actual implementation of their CSR practices. Our study implies that, on top of getting certified, companies should ensure that individuals know the business is certified and, thus, include the certification in their CSR communication.

Limitations and conclusion

Despite the advantages of our experimental research design in providing strong evidence for causality, our research design is limited in its generalizability and external validity. Because Actively was a fictitious company and participants were unfamiliar with the brand, making informed evaluations may have been challenging. This limitation affects external validity because the respondents may evaluate fictitious and real companies differently (Geuens and de Pelsmacker, 2017), and it might be more challenging for the respondents to assess the CSR communication credibility and authenticity of a fictitious company. However, at the same time, this procedure allows us to conclude that differences in the perceptions between the experimental and control groups can be related to the differences in the manipulation, i.e. the existence of the CSR certification. Still, future research is needed to replicate the study using an existing company that the participants are familiar with and using a more popular certification than the one used for this study. Further, this study used snowball and convenience sampling. Future research could replicate the study using probability sampling methods to make the sample representative and the study more generalizable. Furthermore, our experimental survey simplified the phenomenon of CSR communication. Authenticity and credibility of CSR communication are created in a complex process and over time. However, our methodological approach, including measuring perceptions only at one point, could rarely account for that complexity and CSR communication dynamics. Longitudinal studies would be helpful in the future to observe the perceptions of authenticity and credibility of CSR communication over a more extended period, for example, by exposing respondents to CSR communication with and without CSR certification several times over a longer period. In addition, the external validity of our study is impaired by factors related to the respondents, e.g. social desirability and the knowledge that they are being observed.

In addition to the methodological limitations, our conceptual understanding of CSR communication in line with functional approaches is limited. Prior researchers have pointed out that too little attention is paid to the importance of communication in functional approaches, e.g. that communication is seen too much as a one-way process and company-driven self-representation, that too much emphasis is placed on the efficiency of communication and too little attention is paid to the dynamics of the communication process in which different actors are involved (e.g. Schultz *et al*., 2013). As a result, the company's control over CSR communication and its effects is over-interpreted, and too little attention is paid to the unintended implications of CSR communication by following the function approach to CSR communication. However, the functional approach to CSR communication was chosen to examine the effectiveness of CSR certification in CSR communication, and the present study provided valuable insights into the significant role CSR certifications play in the perception of CSR communication and skepticism towards CSR. Overall, this study demonstrated the ability of CSR certification, i.e. the B Corporation Certification, to increase perceived CSR communication authenticity and credibility and reduce CSR skepticism. CSR-washing has made it increasingly difficult for individuals to trust and believe in CSR-related claims and identify businesses genuinely engaging in CSR, posing a significant challenge for effective CSR communication. With our findings, we showed one possibility to address this challenge.

Notes

1. https://aspredicted.org/4C6_TRR

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Appendix

B Corp Certification & B Lab Information

B Corporation Certification is a designation that a **corporation is meeting high standards of verified social and environmental performance, accountability, and transparency**. In order to achieve certification, a company must demonstrate high social and environmental performance by achieving a **B Impact Assessment score of 80 or above**. Verification involves thorough auditing by **a third-party non-profit called B Lab** to confirm a company's responses to the B Impact Assessment. **Recertification by B Lab confirms these standards continue to be met on an ongoing basis.**

The B Corporation Certification is holistic, not exclusively focused on a single social or environmental issue. The process to achieve and maintain **certification is rigorous and requires engaging teams and departments across the corporation.**

Source(s): Authors' own work

Figure 2. Stimulus: general description CSR certification

Actively Company Biography

Actively is an activewear brand for everyone —across genders, borders, abilities, and party lines. Started in 2007 by two friends who met through moving their bodies, Actively is now a household name in the world of fitness and fashion, known for its cutting-edge designs, commitment to sustainability, and unwavering focus on quality. One of the key elements of Actively's success is its B Corporation Certification. Actively is proud to have earned this prestigious certification from B Lab, which recognizes businesses that meet the highest standards of social and environmental performance, transparency, and accountability. The B Corporation Certification is a testament to Actively's dedication to creating a better world through business. By integrating sustainability and social responsibility into every aspect of our operations, Actively is setting an example for other businesses to follow, proving that it's possible to make a profit while also making a positive impact on people and the planet.

Source(s): Authors' own work

Figure 3. Stimulus experimental group: description actively company

Actively Company Biography

Actively is an activewear brand for everyone —across genders, borders, abilities, and party lines. Started in 2007 by two friends who met through moving their bodies, Actively is now a household name in the world of fitness and fashion, known for its cutting-edge designs, commitment to sustainability, and unwavering focus on quality. One of the key elements of Actively's success is our commitment to sustainability and social welfare. While we currently do not hold any social or environmental certifications Actively is proud to meet our own high standards of transparency, accountability, and social and environmental performance. Actively's dedication to creating a better world through business is a testament to our core mission. By integrating sustainability and social responsibility into every aspect of our operations, Actively is setting an example for other businesses to follow, proving that it's possible to make a profit while also making a positive impact on people and the planet.

Source(s): Authors' own work

Figure 4. Stimulus control group: description actively company

Actively mission and values

From the very beginning, sustainability has been at the core of our business. We believe that it's possible to create great products while also making a positive impact on the planet, and we work tirelessly to achieve this goal. Our products are made from recycled materials, our packaging is biodegradable, and we strive to minimize waste in every aspect of our operations.

In addition to our commitment to sustainability, we are also dedicated to people and society. We know that communities are a large part of what makes this planet so great. That's why we pay our employees living wages, advocate for diversity, equity, and inclusion, and why we create and foster active communities in cities across the world, like our adult run clubs. Our mission is to create activewear that makes everyone feel confident and comfortable while also making a positive impact on the world around us.

Source(s): Authors' own work

Figure 5. Stimulus in both groups: CSR communication text

Table 1. Measurements, means, and standard deviations

Construct and items	Cronbach's alpha	*M*	SD
CSR communication authenticity	0.91	5.55	0.89
1. Actively's mission/values text is genuine			
2. The CSR communication preserves what Actively means to me.*			
3. The CSR communication captures what makes Actively unique to me.*			
4. Actively's mission/values text is in accordance with Actively's values and beliefs			
5. Actively is being true to itself with its mission/values text			
6. Actively is standing up for what it believes in			
7. Actively is a socially responsible company			
8. Actively is concerned about improving the well-being of society			
CSR communication credibility	0.91	5.15	1.16
1. I consider Actively's mission/values text as credible			
2. Actively's mission/values text seems trustworthy to me			
CSR skepticism	0.89	3.21	1.27
1. It is doubtful that Actively is a socially responsible company			
2. It is uncertain that Actively is concerned to improve the well-being of society			
3. It is unsure that Actively follows high ethical standards			
4. It is questionable that Actively acts in a socially responsible way			

Note(s): *These items were excluded from the final data collection due to the results of the pre-test
Source(s): Authors' own work

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