

The social responsibility of organizations: Perceptions of organizational morality as a key mechanism explaining the relation between CSR activities and stakeholder support

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ABSTRACT

Prior research on Corporate Social Responsibility (CSR) has documented how specific CSR activities relate to responses of relevant stakeholders, mainly examining employees. However, it is as yet unclear whether these findings generalize to other types of CSR activities or to responses of other stakeholder groups. In fact, results from studies to date also show inconsistent effects in need of further explanation.

In this contribution we offer a new perspective on this literature. We extend current insights on organizational CSR activities and stakeholder support, by elaborating on the *psychological mechanisms* that can explain these relations. We draw together recent developments on organizational anthropomorphism with insights on organizational identification, to argue that the impact of CSR activities on a broad range of stakeholder responses depends on perceptions of organizational *morality*. We connect prior work on organizational ethics, CSR, and stakeholder support, to social psychological theory and research on impression formation, impression management, and impression updating. This new perspective allows us to broaden the current debate on CSR and stakeholder support.

Building on this analysis, we propose a new model that offers a roadmap for future research. We explain the impact of organizational CSR on stakeholder responses, by highlighting perceived organizational morality as a key mediating variable. We then proceed to consider likely moderators of this relation distinguishing between (a) characteristics of the organization, (b) characteristics of (communications about) CSR activities, and (c) characteristics of the perceivers. On the basis of this extended model we develop specific predictions, and review initial evidence supporting these prediction.

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Corporate Social Responsibility (CSR) refers to corporate social or environmental activities that focus on organizational outcomes beyond financial results (Aguinis, 2011; Rupp, Williams, & Aguilera, 2011). As the world is recovering from the COVID-19 pandemic, different responses to this disruption and economic downturn have come to the fore. These highlight concerns different stakeholders have about CSR. Some companies, like Shell and Exxon, seem to prioritize the recovery of financial outcomes as a strategy for long term security. This has attracted considerable critique from shareholders. They argue that these oil producers show insufficient concern for their social responsibility in the achievement of climate goals—and this view was validated in court (Brower & Raval, 2021). Other companies have decided to recalibrate their business goals, to give more priority to CSR. In fact, global firm PwC is investing

substantially in expanding its expertise in auditing and organizational advice, to be able to cater to the increasing number of businesses that seek to improve their Environmental, Social, and Governance (ESG) outcomes (Edgecliffe-Johnson & O'Dwyer, 2021).

These are clear indicators that key organizational stakeholders—such as investors, customers, and employees—express increasing concern about the commitment of organizations to their social responsibilities and moral obligations (see also Ellemers & De Gilder, 2021; Freeman, 1994; De Jong & Van der Meer, 2017; Lange & Bundy, 2018). Accordingly, it is quite common for organizations nowadays to communicate not only about their business results, but also about their CSR activities, for instance on their websites or in annual reports (see also KPMG, 2017). In theory, this is a form of moral legitimization, that might benefit the image of the organization, and attract support of key stakeholders (Greening & Turban, 2000; Richards, Zellweger, & Gond, 2017). However, due to the multitude of indices, certificates and reporting standards to assess social impact, there is considerable ambiguity

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about what these standards assess and which performance aspects they capture (Veenstra & Ellemers, 2020).

Thus, the increasing tendency to highlight CSR activities in social impact *reporting* does not necessarily reveal the actual priority assigned to CSR and social outcomes in the *performance* of these companies (Windolph, 2011). To the extent that such reports are made in response to stakeholder pressures, it seems valid to question the truthfulness of public statements pledging concern with social outcomes (see also Aguilera, Rupp, Williams, & Ganapathi, 2007). For instance, organizational leaders may use CSR activities as a form of moral cleansing—to compensate for strategic decisions that are less socially responsible (Park, Bundy, & Lange, 2020). Accordingly, some of these claims have been exposed as examples of ‘greenwashing’. In these cases organizations were found to exaggerate their support for environmental and social causes. Others were accused of communicating about CSR contributions as a deliberate strategy to mask the environmental and social costs of their core activities (Alves, 2009; Torelli, Monga, & Kaikati, 2012). As a result, stakeholders have become reluctant to take organizational communications about CSR activities at face value. Efforts towards ‘CSR branding’ that are not aligned with actual organizational practices cast doubt on the behavioral integrity of the organization. If this lack of consistency is seen to signal insincerity, and is labeled as hypocritical, this will do more harm than good (Carlini, Grace, France, & Lo Iacono, 2019; Effron, O’Connor, Leroy, & Lucas, 2018). Even if unwarranted, CSR initiatives often raise questions about the ‘true motives and ‘true characteristics’ of organizations (Pope & Wæraas, 2016).

In this contribution we review relevant theory and research, highlighting how organizational communications about CSR activities contribute to the image key stakeholders form of organizations. We extend recent insights on anthropomorphism in organizational identities (Ashforth, Schinoff, & Brickson, 2020), based on Social Identity Theory (Tajfel, 1978; Tajfel & Turner, 1979) and its implications for the way people perceive identities of organizations (Ashforth & Mael, 1989; Ashforth et al., 2020; Ellemers & De Gilder, 2021). We then connect these to emerging consensus about key factors that determine the evaluation of social targets (Abele, Ellemers, Fiske, Koch, & Yzerbyt, 2021; Koch, Yzerbyt, Abele, Ellemers, & Fiske, 2021). We build on these different strands of inquiry to develop a theoretical model. This clarifies how people use CSR communications to make inferences about the *perceived morality* of organizations (Carroll, 2016; Ellemers, 2017; Kluver, Frazier, & Haidt, 2014), and specifies how perceptions of organizational morality impact on stakeholder support. The model allows us to identify likely moderators of this relation, and to review research offering initial evidence supporting it. We then specify which theoretical questions should guide future studies, and highlight how organizations can benefit from such knowledge to communicate more effectively about their CSR activities to key stakeholders.

Current views on corporate social responsibility

There is a substantial body of work that has addressed CSR. Hundreds of empirical studies have identified institutional, organizational and individual factors that predict CSR activities, and documented how these relate to different outcomes (for overviews, see Aguinis & Glavas, 2012; Glavas, 2016; Bauman & Skitka, 2012). In these studies, relations with stakeholders figure prominently. Stakeholders emerge as predictors, mediators, moderators, and outcomes of CSR activities. First, pressures from consumers, media, local communities and interest groups can prompt organizations to undertake CSR initiatives, as a way to display commitment to social impact and organizational stewardship (Aguilera et al., 2007; Davis, Schoorman, & Donaldson, 1997).

Second, involvement of organizations in CSR impacts stakeholder relations, and this mediates relevant organizational outcomes, such as their financial performance, product quality and risks, as well as employee diversity (Agle, Mitchell, & Sonnenfeld, 1999; Johnson & Greening, 1999; Margolis, Elfenbein, & Walsh, 2009). Third, the strength of this relation depends on the salience and visibility of stakeholders (Rupp, Wright, Aryee, & Luo, 2015). Fourth, responses of different types of stakeholders constitute relevant organizational outcomes in their own right, represented for instance by consumer loyalty, attractiveness to investors, or employee engagement (Aguinis & Glavas, 2012; Glavas, 2016).

Yet in considering responses of organizational stakeholders—and psychological mechanisms explaining these responses—prior research has mainly addressed the perspective of *employees*. In this context, CSR activities have been viewed primarily as a relevant exchange factor that can fortify the relation between employees and the organization (e.g., Jones, 1995; Jones, Harrison, & Felps, 2018). For instance, an influential analysis has highlighted how organizational CSR can convey care and offer meaningful work to fulfill employee needs relating to safety, esteem, belongingness, and meaning (Bauman & Skitka, 2012). Accordingly, in terms of stakeholder responses, prior research has strongly emphasized factors relevant to employees in particular. These include work-related attitudes (such as organizational commitment and identification) and behavioral displays (such as Organizational Citizenship Behaviors and employee retention, e.g. Lee & Chen, 2018). There is no dispute about the relevance of employees as primary stakeholders, and we have no intention to downplay the importance of prior work examining how organizational CSR relates to employee attitudes and behaviors. Notwithstanding these contributions to the literature, it is as yet unclear which of the observations focusing on employees may also generalize to the responses of other stakeholders, and whether alternative mechanisms come into play when these are considered. Therefore we will now highlight a number of unanswered questions—also identified by others before us—to clarify how our current contribution builds on and extends prior reviews of the CSR literature (see also Aguinis & Glavas, 2019; Bauman & Skitka, 2012).

- (a) *Organizational motives*. To examine how organizational motives impact stakeholders’ responses to CSR, prior studies have primarily addressed structural features such as the business sector in which an organization is active, or the governance structure that characterizes the organization. For instance, some studies have examined trust in CSR statements made by oil production vs environmental service organizations (De Vries, Terwel, Ellemers, & Daamen, 2015a; Terwel, Harinck, Ellemers, & Daamen, 2011). Other work has compared perceptions of social responsibility for family-owned vs registered firms (Nordqvist & Jack, 2020; Orth & Green, 2009). As another example, researchers have compared the impact of stated motives for CSR activities made by public vs private organizations (Jansen, Kröger, Van der Toorn, & Ellemers, 2021). Accordingly, in examining the impact of such differences, researchers have generally compared overall ratings of trust, responsibility, favorability or credibility across organizations to account for stakeholder responses (Aguinis & Glavas, 2019; Carlini et al., 2019; Effron et al., 2018; for an exception, see Jansen et al., 2021).

In extension of these insights, it would be important to know how specific organizational features relate to the perceived motives of such organizations, which in turn explain the impact on stakeholder responses to CSR activities. These perceptions might color the attributions stakeholders make about the likely causes for visible behaviors (Vlachos, Epitropaki, Panagopoulos, &

Rupp, 2013). Assessing how organizational features impact stakeholder perceptions of CSR motives should thus help understand the reasoning they follow to interpret organizational choices (see also Weitzner & Deutsch, 2015). For instance, understanding whether stakeholders think organizations engage in CSR for instrumental, relational, or moral reasons might explain the differential impact of such activities on their responses (Rupp et al., 2015).

Taking into account that CSR may be attributed to specific motives also clarifies the difficulties organizations can encounter when trying to cater to the diverging needs and interests of *multiple* stakeholders (Bridoux & Kourula, 2017). What may seem attractive and beneficial to some stakeholders (e.g., investing in community citizenship) might seem to undermine key organizational outcomes in the eyes of others (e.g., investors looking for profit; Pierce & Aguinis, 2015; Weitzner & Deutsch, 2015). The inferences people make about core organizational motives are likely to color the way they perceive the priority afforded to the interests of some stakeholders rather than others. Here we tap into insights on organizational justice, where fair procedures tend to be more decisive for cooperative responses than favorable outcomes (Gopinath & Becker, 2000; Greenberg, 1990; Lind & Tyler, 1988; Tyler & Blader, 2001). In parallel, it is quite possible that stakeholders will support CSR activities that do not cater to their own needs, as long as they are convinced these are initiated for moral—instead of instrumental—reasons.

(b) *CSR activities*. Prior work has used the construct of CSR in a quite general sense to indicate a broad variety of activities. At the same time, efforts to assess how specific initiatives relate to particular stakeholder and organizational outcomes generally distinguish between at least three separate domains of activity. Notwithstanding the large variety of indices, ratings, and rankings, the general consensus is that evidence of corporate social responsibility can be captured in relation to Environmental, Social, or Governance (ESG) outcomes. Yet some ESG indicators focus on a single type of outcome (e.g., diversity and inclusion in the social domain, or Carbon footprint in the environmental domain), while indicators that rely on multiple outcomes capture these in different combinations (Veenstra & Ellemers, 2020). In terms of organizational priorities and stakeholder responses, this raises the question of whether these domains can be seen as interchangeable aspects of CSR, or whether they refer to distinct organizational concerns and outcomes.

Taking a broader view on these issues also raises the question whether alternative considerations are likely to play a role, in addition to the exchange relation between the organization and its employees (Weitzner & Deutsch, 2019). This possibility has been explored in prior work that explicitly excluded employee-organization interdependence and exchange considerations as explanatory factors (Hericher, Bridoux, & Raineri, 2020). An example is a study where the analysis only examined CSR activities that could not directly benefit individual employees. Nevertheless, displays of organizational CSR (indicating fair trade methods, or displaying care for the environment) were still related to employee attitudes, such as work satisfaction and organizational commitment (Ellemers, Kingma, Van de Burgt, & Barreto, 2011).

Thus, it seems valid to explore the possibility that support from employees for organizational CSR may not be contingent on the question of whether specific activities fulfill their own needs. This is relevant, for instance, when considering organizational diversity initiatives as a form of CSR. Here prior studies have

revealed that Diversity and Inclusion programs not only communicate the intention of the organization to be fair and inclusive (Dobbin & Kalev, 2016). In addition, the presence of diversity initiatives can send unintended signals that might have an adverse effect on different employee groups. For instance, organizational leaders can experience lack of control in their hiring and promotion decisions. Additionally, such programs can suggest neglect of the needs of groups that are currently overrepresented. As a result, these programs have been documented to result in threat and frustration among white men. Finally, diversity initiatives can actually discourage members of underrepresented groups, because these imply that they are lacking in competence, and are in need of special support (see Dover, Kaiser, & Major, 2020, for an overview). Indeed, it is not always obvious whose needs are being addressed by specific diversity initiatives, and it may not even be possible to fulfill the needs of all employee groups.

Understanding how diversity initiatives—as an example of CSR activities—might contribute to more general support from employees would require an approach that does not depend on the *outcomes* of these initiatives for specific groups of employees. Instead, the added value of engaging in such initiatives might be located in how these communicate the more general *intention* of the organization to act in a socially responsible way.

(c) *Stakeholder responses*. In examining empirical findings relating to CSR and prior reviews of this literature, an important question that remains is *how* exactly CSR relates to the responses of different stakeholders. There is a broad variety of stakeholder interests that might benefit from organizational CSR, ranging from shareholder financial gains to consumer wellbeing (e.g., Glavas, 2016; Aguinis & Glavas, 2012). Some of these outcomes are quite specific and tied to particular activities, while others are more broadly defined and might also impact stakeholder responses in a more general sense. As yet, it is unclear what are key aspects of CSR activities that determine the way stakeholders are affected. Nevertheless, it would seem relevant to identify how stakeholder responses depend on the nature and range of these activities. For instance, it is likely to make a difference whether CSR activities are symbolic or substantive, or whether these are peripheral to or embedded in the core activities of the organization (Glavas, 2016).

An important reason why these issues have not received systematic research attention so far, is that many studies to date have taken a rather *mechanistic* approach toward the examination of these issues. That is, relations between organizational CSR activities (as input) and stakeholder responses (as outcomes) have often been established without empirically examining the underlying mechanisms that might explain these relations. This concern, which has been identified in prior reviews (Aguinis & Glavas, 2012 review; Glavas, 2016), might be addressed by connecting work on stakeholder responses to CSR to relevant insights from other literatures, for instance relating to organizational justice and behavioral ethics (see also Rupp et al., 2015). Such an approach might reveal new perspectives on how stakeholder expectations relate to norms of fair and ethical behavior, how organizational violations of these norms relate to stakeholder perceptions and evaluations, and how this impacts on their responses to the organization. Hence, we now turn to insights from adjacent literatures to broaden current views on how organizational CSR activities relate to stakeholder responses, and why this is the case.

Corporate social responsibility as organizational identity management

Past efforts to understand the behavior of individual stakeholders and stakeholder groups (e.g. clients, employees, local communities) in relation to work contexts and organizations have applied insights from Social Identity Theory (e.g., Ashforth & Mael, 1989; Ellemers, De Gilder, & Haslam, 2004; Haslam, Reicher, & Platow, 2011; Haslam, Van Knippenberg, Platow, & Ellemers, 2014). Over the years, emerging insights from ongoing research have led scholars to refine and extend initial statements of this theory. Evolved accounts of Social Identity Theory (for overviews, see: Ellemers & De Gilder, 2021; Haslam & Ellemers, 2011) go beyond specifying how affiliations of individuals with social groups or organizations may indicate belongingness and esteem (Tajfel, 1978; Tajfel & Turner, 1979). In addition, current views on Social Identity Theory highlight that comparing characteristic properties of social groups, teams and organizations helps people to derive information from social situations, allowing them to understand how they relate to others as a way to infer what to expect and how to behave (Turner & Reynolds, 2012).

Some key insights emerging from this strand of work were introduced relatively recently in the literature on organizational behavior. This includes the observation that organizations are often considered in the same way as people (Ashforth et al., 2020). In this process of anthropomorphism, stakeholders assign human properties to organizations as a bottom-up sense-making mechanism. Inferring human-like intentions, motives, and character traits guides the way they interpret visible actions, and informs predictions about future choices the organization is likely to make. Organizations can also contribute to this view in a top-down fashion. That is, what organizational agents say, what they do and how they stage interactions with stakeholders can all be used as ways to convey intentions, emotions, and properties that typically characterize humans. Together, these bottom-up and top-down experiences inform stakeholders of ‘who’ organizations are, in addition to ‘what’ they are (Ashforth et al., 2020; Lange, Lee, & Dai, 2011; Ravasi, Rindova, Etter, & Cornelissen, 2018).

Thus, when considering how they relate to organizations, individual stakeholders and stakeholder groups tend to view organizations in terms that go beyond their formal structure as legal entities with objective properties that are typically examined in empirical work (such as their activities, governance structure, or client base). Everyday conversations—as well as many branding efforts—reflect the importance of these subjective inferences about human-like organizational properties that cannot be directly verified, such as the motives, intentions and primary concerns of organizations (Kervyn, Fiske, & Malone, 2012; Malone & Fiske, 2013). These inferences can be based on a variety of events and signals, including statements made by organizational representatives, strategic business decisions, or service failures (Ashforth et al., 2020; see also Connelly, Certo, Ireland, & Reutzel, 2011; Iatridis, Gond, & Kesidou, 2021; Zavyalova & Bundy, 2016). Some of these may represent deliberate choices and controlled top-down communications, but many signals are conveyed implicitly and informally. In fact, even chance events may acquire symbolic meaning in bottom-up sense-making attempts.

Dimensions of social evaluation

The general tendency towards anthropomorphism of organizations implies that current insights on the way people form, manage and update impressions of human and social targets (individuals and groups in society), also apply to the impressions they form of organizations (see also Kervyn et al., 2012; Malone & Fiske, 2013). Social impression formation is a rich and well-researched area of

scholarship where multiple approaches, models, and longstanding research programs have yielded important insights. A recent theoretical debate between proponents of five different models for social evaluation revealed that these models have documented diverging mechanisms, because they actually focus on different aspects and implications of social impression formation (Ellemers, Fiske, Abele, Koch, & Yzerbyt, 2020). Yet an important outcome of this ‘adversarial alignment’ was the agreement between proponents of different models that people generally use two main dimensions to capture information about a broad range of social targets. They reached consensus that one dimension (which they labeled as ‘Vertical’), indicates the relative standing of different targets in the social hierarchy. Positions of targets on this dimension indicate the targets’ (potential for) task achievement and correlates with differences in social status and financial success. The other dimension (which they labeled as ‘Horizontal’), refers to the target’s (potential) inclination to form relational ties with others (see Abele et al., 2021; Koch et al., 2021).

Behavioral displays and underlying dispositions

As a further outcome of this theoretical debate, for both dimensions targets’ behavioral displays were separated from their underlying dispositions, breaking down the two main dimensions into four facets of social evaluation (see Table 1). On the Vertical dimension visible displays of high vs low rank are communicated by assertive (vs submissive) behavior. However, their underlying potential for task achievement is evaluated in their perceived ability or task competence. On the Horizontal dimension targets can indicate their (un)willingness to engage with others by showing friendliness vs hostility in social interactions. However, estimates of their underlying beneficial vs harmful intentions are captured through their perceived morality or trustworthiness (see also Ellemers, Van der Toorn, Paunov, & Van Leeuwen, 2019).

These facets indicating visible displays vs underlying dispositions interact with each other. People tend to form initial impressions of social targets based on behavioral displays of assertiveness or friendliness. Assertiveness can signal ability and friendliness can indicate beneficial moral intentions. However, this is not necessarily the case: assertive behavior can be used to mask lack of ability, while people with high ability may be too shy to voice their insights. Likewise, a confidence artist can display friendly behavior with deceitful intentions, whereas a close friend can offer critique that is brutal but honest. Thus, when studying social impression formation, it is relevant to separate behavioral displays from underlying dispositions—for theoretical and empirical reasons. Indeed, once perceivers have decided how able and moral specific targets actually are, this will also color the perceived truthfulness and information value of further behavioral information communicating assertiveness or friendliness (Hornsey & Esposo, 2009; Hornsey & Imani, 2004). Thus, these two dimensions and their facets guide the efforts targets make to manage the impressions others form of them, as well as the likelihood that perceivers will update their impressions when new behavioral information becomes available (Abele et al., 2021; Koch et al., 2021). When forming impressions of social targets, perceivers generally collect information about specific behaviors—that can change over time or across contexts—with the aim to infer

Table 1
Vertical and Horizontal dimensions of social evaluation and their facets.

Dimension	Visible behavior	Underlying disposition
Vertical (rank in hierarchy)	Assertiveness	Ability
Horizontal (relational ties)	Friendliness	Morality

underlying dispositions of the more stable 'true character' of the target that will predict future behavior (Pagliaro, Brambilla, Sacchi, D'Angelo, & Ellemers, 2013). This is why our current analysis focuses on the perceived morality (vs the ability) of organizations, rather than addressing assertive vs friendly behaviors.

The distinction between these facets also helps explain seemingly inconsistent findings that emerge from the literature. For instance, research has documented the stereotypical expectation that women generally are and should be more moral than men (Moscatelli, Menegatti, Ellemers, Mariani, & Rubini, 2020). However, empirical examinations on the one hand reveal that the moral choices women make also depend on relational concerns, for instance how their behaviors affect stakeholder outcomes (Alonso-Almeida, Perramon, & Bagur, 2015; Kennedy & Kray, 2013), or whether they work individually or as a group (Muehlheusser, Roider, & Wallmeier, 2015). On the other hand, the likelihood that women show deceitful behavior can be increased by specific task assignments and financial incentives (Kennedy, Kray, & Ku, 2017; Kouchaki & Kray, 2018). This prior work indicates that there is no one-to-one relation between gender and moral attitudes or behavior. Instead, an accurate understanding of this relation requires further consideration, for instance of organizational realities that affect men and women differently, such as stereotypical expectations, organizational roles, or prior career experiences (Faniko, Ellemers, & Derks, 2020; Kish-Gephart, Harrison, & Treviño, 2010). Additionally, a meta-analytic review concluded that the likelihood of observing differences between the ethical behavior of women and men depends on whether the focus is on care or on justice (Jaffee & Hyde, 2000). This makes it difficult to draw general conclusions from prior work in which friendliness aspects (related to warmth and care) were often conflated with morality (indicating fairness, justice; Leach, Ellemers, & Barreto, 2007). In research on social impression formation where morality was separated from friendliness, no systematic effects of target gender were found (Brambilla, Rusconi, Sacchi, & Cherubini, 2011; Goodwin, Piazza & Rozin, 2014; Leach et al., 2007).

The importance of morality in impressions of organizations

Recent research on social identity processes in organizations has established that ratings of ability and morality also guide the way individuals view work teams and organizations, and determine their behavior towards them (for an overview, see Ellemers & De Gilder, 2021). In work groups and organizations, perceived honesty, trustworthiness and reliability indicating the moral intentions of the organization can be distinguished from friendly communications that convey empathy and altruism, as well as competence relating to task performance ability (Leach et al., 2007; Van Prooijen & Ellemers, 2015). Ideally, organizations have multiple virtues, including friendly behaviors, high performance, and honest intentions. In the absence of reliable information, stakeholders may even tend to infer honest intentions from friendly behaviors. However, organizations too can be friendly without being moral. This is the case for instance when they emphasize care for stakeholder concerns in public communications, while ignoring the ways in which strategic choices harm stakeholder outcomes. Likewise, organizations can be moral but not friendly, for instance when refusing credit to customers who cannot afford to pay their bills.

Across many samples and methodologies, prior work has shown that—even in a performance context—perceptions of team or organizational morality tend to be more influential than perceptions of team and organizational ability or competence. Information about moral behavior is seen as more predictive of the target's true nature over time and across situations, and has a larger impact on the overall impressions people form than

information about competent behavior (e.g., Pagliaro, Ellemers, Barreto, & Di Cesare, 2016; for overviews see Ellemers, 2017; Ellemers, Pagliaro, & Barreto, 2013). When distinguishing between different sources of group virtue, morality (indicating perceived honesty, trustworthiness, and reliability) is more strongly related to group pride, identification and group-relevant behaviors than competence or friendliness (Leach et al., 2007; Pagliaro, Ellemers, & Barreto, 2011). For instance, indicators of the reliability, truthfulness, and sincerity of an organization in its interactions with clients, employees, or the community better predict its attractiveness as a place of work, than indicators of its financial success, or the career prospects offered. Converging results have been obtained in natural contexts surveying work attitudes of organizational employees, and in experimental designs, where characteristics of organizational targets on these two dimensions could be manipulated independently (Ellemers et al., 2011; Van Prooijen & Ellemers, 2015; Van Prooijen, Ellemers, Van der Lee, & Scheepers, 2018).

This resonates with other findings from research on how people evaluate and respond to work teams, groups, and organizations. Across the board, this work has revealed that overall impressions are driven more strongly by the perceived morality than by the perceived competence or ability of these targets. People give priority to seeking information relevant to moral values and intentions when they form an impression of unknown targets. They also weigh this information more heavily than information about task achievement or performance potential in forming an overall impression of the target (Brambilla & Leach, 2014; Brambilla et al., 2011; Brambilla, Sacchi, Rusconi, Cherubini, & Yzerbyt, 2012; Goodwin, 2015). Further, attitudinal and behavioral responses to social targets, such as the willingness to affiliate, support, or cooperate with individuals, groups, or organizations are predicted more reliably by their perceived morality than by their perceived competence (Brambilla, Sacchi, Pagliaro, & Ellemers, 2013; Pagliaro et al., 2013; Rupp & Mallory, 2015; Van der Lee, Ellemers, Scheepers, & Rutjens, 2017).

Organizational identity management

In this section, we have applied a social identity lens to argue that stakeholders use perceived human properties of organizations as a way to interpret and establish the *meaning* of specific achievements and activities. In this view, stakeholders not only evaluate the nature and consequences of specific CSR activities, but also use the organization's engagement in these activities as a way to gather information about underlying motives and intentions. This analysis is supported by recent insights on organizational anthropomorphism, which highlight that people tend to see organizations not only as legal entities with objective properties but also as social actors with 'human' character traits. This clarifies why stakeholders tend to form subjective views of 'real' motives and traits driving everyday activities and strategic decisions in organizations, as a way to establish 'who' the organization is. These insights allow us to connect the literature on CSR in organizational behavior to recent work on dimensions and facets of social impression formation in social psychology. Specifically, we build on a program of research revealing the primacy of morality—relative to competence—in the impressions people form of individuals, teams and organizations. In general, this work shows that people are highly motivated to attend to information potentially revealing the morality of social targets. This observation emerges consistently across different methodologies, samples, and measures, even in organizational contexts where competence and ability would be obviously relevant.

These literatures and the theoretical insights they contribute offer a new perspective on the psychological mechanisms that link

CSR activities to stakeholder responses. Together, these insights suggest that stakeholders might view CSR activities as key indicators of the organization's moral intentions—which are highly relevant to the overall *identity* of the organization. That is, instead of merely representing another cluster of organizational activities, in the process of impression formation stakeholders can view CSR activities as indicating the essence of 'who' the organization is and what it stands for. For similar reasons, organizational agents can decide to communicate about their CSR activities to strategically manage the identity of the organization (see also Piening, Salge, Antons, & Kreiner, 2020). Whether such identity management efforts seem credible, will depend on the consistency of CSR messaging with the experiences and knowledge stakeholders have of other organizational activities and strategic choices (Ashforth et al., 2020). In the following section we build on these insights to develop a general model addressing the psychological mechanisms that might explain responses of multiple stakeholders to organizational CSR activities and communications.

A model to address different stakeholders

The impact of CSR has been found to depend on which stakeholders the company addresses or what type of CSR activities companies engage in different stakeholders such as business owners, customers, employees, or the general public have different, and it is sometimes argued, competing interests. For example, business owners might want to maximize the profits of companies. Employees might be more interested in being treated fairly. Customers might primarily seek to get high value for money. These different perspectives and interests may influence what stakeholders look for in evaluating a company and how they interpret its CSR activities. As indicated above, CSR encompasses different activities, and some actions seem more directly relevant for the needs of some stakeholders than for others. For instance, to the extent that providing social support to employees directly benefits their outcomes, it is likely to increase their support of the organization. However, for other CSR activities such as environmental activities, it is much less obvious which specific stakeholder group might benefit from this, and therefore it is less clear how those activities would influence stakeholder evaluations of the organization. These differences in stakeholders' interests seem problematic when trying to explain stakeholder responses from an exchange perspective, where the fulfillment of specific stakeholder needs garners their support for the organization (Jones, 1995; Jones et al., 2018). Some scholars have proposed to resolve this problem by reasoning that CSR activities should be examined on a stakeholder by type of CSR activity "fit" basis (De Jong & Van der Meer, 2017).

We recognize that this "fit" approach can benefit predictions of how specific CSR activities relate to evaluations of particular stakeholders. Yet, it doesn't offer a unified understanding of the mechanisms explaining the responses of multiple stakeholders. In fact, this approach can lead to fragmentation of insights emerging from the CSR literature—as well as fragmentation of organizational social responsibility efforts. Instead, we seek to consider whether organizational CSR involvement might have an impact that does not depend on the nature of the activities selected or the stakeholders addressed. We therefore propose that the impact of organizational engagement in CSR activities goes beyond communicating the likelihood that specific *stakeholder needs* are fulfilled. In addition, it informs stakeholders of characteristics of the *organization*—that are potentially relevant and attractive for *all* stakeholders (see also Parmar, Keevil, & Wicks, 2019). So what might CSR activities communicate about relevant organizational characteristics and motives?

Generally, CSR activities pertain to efforts to serve stakeholder interests and benefit social outcomes. Examples are investing in measures to attract minority groups, making provisions to accommodate employees with disabilities, offering extensive customer services, or turning to environment-friendly technologies. Investing in such goals goes above and beyond what is strictly speaking required by law (McWilliams & Siegel, 2001). For private companies in particular, investments in social goals can be seen as peripheral to or even countering their recognized key goal, namely to make a profit. Even in not-for-profit organizations the pursuit of social goals is not self-evident. In fact, longstanding attempts to enhance efficiency and productivity by introducing market incentives have made public servants formally accountable for the achievement of financial and budgetary goals rather than the achievement of social impact (Gibson & Tesone, 2001; Hicks, 2012). As a result, organizational engagement in CSR can be seen as a deliberate choice to invest in social outcomes, which is not easily explained from profit-making motives, or from legal requirements. Hence, it stands out as signaling the organization's ethical awareness and indicates the explicit willingness to behave responsibly (Carroll, 2016). In sum, we propose that engagement in CSR activities can be seen as a way to communicate about the moral intentions of an organization—and this information is relevant to all stakeholders.

CSR and perceived organizational morality

Others before us have characterized CSR as a form of organizational moral behavior (Aguilera et al., 2007; Aguinis & Glavas, 2012; Carroll, 1991, 1979, 2000, 2016; Frederiksen, 2010). Different types of reasoning have been used to argue that CSR activities can be seen an indicator of the organization's moral intentions, and should evoke perceptions of organizational morality. The earliest definitions of CSR simply referred to such organizational behavior as indicating the organization's contribution to ethical responsibilities or awareness of concerns relating to morality (Carroll, 1979). More recent approaches have linked CSR to perceptions of organizational morality by arguing that various stakeholders can invoke moral reasons to pressure companies to engage in CSR activities. In fact, organizations also seem sensitive to such moral pressures, regardless of other instrumental and relational reasons organizations may have for engaging in CSR (Aguilera et al., 2007).

Yet, so far there is no explicit account of the *psychological mechanisms* linking knowledge of CSR activities to stakeholder perceptions of organizational morality. In fact, the available evidence relating CSR to morality and positive organizational outcomes is mainly correlational. Thus, the causal direction of this relation is unclear, and third factor explanations cannot be excluded (Holland, 1986). We contribute to the development of theoretical insights about the implications of organizational CSR activities by specifying the causal mechanisms that are likely to guide stakeholder responses. This can inspire future research, including experimental approaches, to refine and extend existing insights based on correlational evidence. Additionally, our approach can inform the design of practical interventions that may enhance the impact of organizational efforts towards CSR, on the responses of multiple stakeholder responses to such efforts (Shea & Hawn, 2019).

Prior studies aiming to uncover the causal nature of these mechanisms—with an experimental design—suggests that the relationship between CSR and morality is not always straightforward. One study found that employee's responses to CSR activities of their employer depended on whether these activities matched their own moral values (Rupp, Skarlicki, & Shao, 2013). Other studies led to the conclusion that awareness of CSR activities does

not necessarily increase perceptions of organizational morality. For instance, people may be suspicious about the actual extent of activities that supposedly communicate concern with social outcomes (Alves, 2009; Pope & Wæraas, 2016; Skarmas & Leonidou, 2013). Alternatively, they may assume that CSR is used strategically: to compensate or hide negative actions, products, or events relating to the company, rather than stemming from ethical motives (De Vries, Terwel, Ellemers, & Daamen, 2015b; Terwel, Harinck, Ellemers, & Daamen, 2009a; Seele & Gatti, 2017a).

Thus it seems that displays of CSR do not necessarily convince stakeholders of the organization's moral concerns and ethical awareness. Neither does stakeholder impact depend on the truthfulness or credibility of these communications as such. So what determines whether learning about CSR activities of a company leads to an increase in the perceived morality of a company? Here we connect to work demonstrating that individuals can differ in their general disposition to think, feel and behave morally—as defining their 'moral character' (Cohen, Panter, & Turan, 2012). This is indicated, first, by their tendency to consider the needs and interests of others, second by their ability to exercise self-control in pursuing short-term benefits that might harm the long-term outcomes of others, and third, by the value attached to morality and being seen as a moral person (Cohen & Morse, 2014). Research has established that displays of lenience towards unethical negotiation, the inclination to display counterproductive work behaviors, and the likelihood of extending helpful behaviors in the workplace all relate to these indicators of employee moral character (Cohen et al., 2012; Cohen, Panter, Turan, Morse, & Kim, 2014).

In a similar vein, we propose that CSR activities can be seen to attest to the moral character of the organization that should predict its future intentions and behaviors. This should be the case, to the extent that these activities are seen as indicating care for stakeholder outcomes, expressing restraint in the pursuit of short-term business gains to protect long-term social outcomes, and communicating the value attached to operating as a socially responsible organization. Only when stakeholders decide that engagement in CSR activities signals the organization's actual care for stakeholder outcomes and concern for long-term effects of its activities—rather than being driven by instrumental or reputational motives—will they conclude that the organization is characterized by high morality. Once stakeholders have made this judgment about the identity of the organization, it will color their interpretations of other organizational choices, and also influence their predictions of future organizational behaviors. For instance, perceiving the organization as being characterized by high morality will cause stakeholders to assume that it can be trusted to mind the interests of its employees –also when business is slow. Likewise, when fair treatment of employees causes people to see the organization as moral, they are more likely to assume that the organization will also consider the implications of its business choices for the broader community (see also Leach, Bilali, & Pagliaro, 2015). In sum, to the extent that organizational CSR activities are seen to attest to the *moral character* of the organization, this will influence the way stakeholders interpret organizational choices. In addition to considering current choices and their own outcomes, perceptions of organizational morality will also be used to predict the organization's future behavior towards other stakeholders.

Organizational morality as a source of stakeholders' support

At first sight, the impact of high perceived morality on stakeholder support may not seem obvious, especially when there is a trade-off between the social and business performance of the organization. For example, it was shown that people were less

willing to buy products produced by nonprofit companies vs. for-profit companies because nonprofit companies are perceived as less competent even if they are perceived as more moral (Aaker, Vohs, & Mogilner, 2010). Indeed, in some professions or organizations moral concerns seem secondary to other concerns, for instance because successful deception is seen as an indicator of professional ability (Gunia & Levine, 2019). Other studies have documented that organizational members may feel entitled to discard stakeholder concerns when this is motivated by their willingness to 'help' the organization (Umphress & Bingham, 2011; Umphress, Bingham, & Mitchell, 2010). In fact, prior research has revealed that in business contexts, people might even refrain from considering morality as a relevant concern when deciding whether or not to support a company or a product (Bhattacharjee, Berman, & Reed, 2013; Orth, Hoffmann, & Nickel, 2019).

However, this tendency to ignore moral concerns is not generic. It is particularly likely to emerge among those who are already strongly invested in the company or its products (Haberstroh, Orth, Hoffmann, & Brunk, 2017). This is consistent with studies revealing avoidant and defensive responses to the expression of moral concerns, when these call into question past behavior of the self or the ingroup relevant to one's identity (Ellemers, 2017; Rösler, van Nunspeet, & Ellemers, 2021; Van der Lee et al., 2017; Van der Toorn, Ellemers, & Doosje, 2015). Further, one may legitimately question whether the neglect of moral concerns actually contributes to the business performance and financial worth of the company. Short term benefits (sales volume increase) might come at the expense of long term growth opportunities (reputational damage undermining attraction of new customers). A recent study—examining the impact of over 1000 activist hedge funds campaigns in a matched sample of firms—documented that disregard for moral concerns relating to social outcomes and broader stakeholder concerns can even reduce company value quite quickly. That is, after activist stakeholders had enforced strategic changes aiming to inflate stock prices, this clearly reduced cash flow as well as CSR activities in these companies, and actually lowered the firm's long term value (DesJardine & Durand, 2020). In sum, these data counter common views on the trade-off between social concerns and business success. Instead, they suggest that lack of concern for social outcomes generally is not in the interest of stakeholders—including investors—and hence might undermine their support of the organization.

We build on and extend this prior work by explaining when and why perceived morality likely impacts on stakeholders' support in a business context. We now explain why an increase in perceived organizational morality might positively impact stakeholders' support. Based on Social Identity Theory (Tajfel, 1974; Tajfel & Turner, 1979, 1986), it has been argued and shown that the perceived characteristics of an organization determine its subjective attractiveness, and drive the general willingness of individuals to associate the self with that organization (Ashforth & Mael, 1989; Ellemers et al., 2004; Haslam & Ellemers, 2005). The tendency of people to identify with organizations has not only been established for employees but also for other stakeholders, such as consumers who identify with particular brands (Fennis & Pruyn, 2007; MacInnis & Folkes, 2017; Stokburger-Sauer, Ratneshwar, & Sen, 2012; Tuškej, Golob, & Podnar, 2013). Over the years, research, inspired mostly by reasoning based on social identity theory, has demonstrated that morality is particularly important for our assessment of social actors, especially when these somehow relate to the self (Goodwin et al., 2014; Leach et al., 2007; Wojciszke, Bazinska, & Jaworski, 1998).

As elaborated above, this is relevant to the observed tendency of people to evaluate organizations by interpersonal standards, for instance by assigning human character traits to them (Ashforth et al., 2020). Thus, to the extent that stakeholders consider the

morality as well as the competence of an organization, this is likely to inform their evaluation of 'who' the organization is, and impact on their willingness to express support for the organization. Indeed, in studies where individuals received explicit information about the competence as well as the morality of a work team or organization, knowledge of high vs low morality generally trumped knowledge of high vs low competence in attracting and committing their support (Van Prooijen & Ellemers, 2015; Van Prooijen et al., 2018). In fact, once organizations are seen as high in morality, stakeholder support becomes less dependent on their own need fulfillment. The downside is that stakeholders can come to resist policies endorsed by organizations once these are seen as low in morality. In fact, such resistance was observed regardless of the perceived risks and benefits of the policies in question (Terwel, Harinck, Ellemers, & Daamen, 2009b).

Based on our social identity analysis and prior research, we therefore propose that—even in business contexts—an increase in perceived organizational morality should lead to an increase in the desire to associate the self with the company, for instance by indicating one's intention to buy its products, to seek employment, or to endorse its activities. Accordingly, to the extent that knowledge of organizational CSR activities increases stakeholders' perceptions that the organization is characterized by high vs low morality, this should enhance their support for that organization. This reasoning clarifies that the relation between CSR activities and stakeholder support is not self-evident. Instead, it depends on whether knowledge of CSR activities actually is seen to communicate the moral intentions of the organization and enhances its perceived morality. However, this is not the case if such activities are seen merely as symbolic pledges that are peripheral to the core activities of the company. Thus, even if these activities are reported truthfully, and address stakeholders' needs, it is still possible that they are not seen as reliable evidence of the organization's true intentions to do what is moral. Indeed, stakeholders might dismiss these efforts as stemming from a communication strategy to mask socially irresponsible choices.

The added value of our analysis therefore is that we predict the perceived morality of the company to mediate the relationship between information about organizational CSR activities on the one hand, and stakeholders' support on the other hand. Specifying perceptions of organizational morality as a key mechanism mediating this relation, makes it possible to explain the responses of different types of stakeholders from a single model. Regardless of the nature of these activities or whether these match the needs of specific stakeholders, we predict that CSR activities that enhance the perceived morality of the organization will contribute to stakeholder support. In sum, a general model to explain the support of multiple stakeholders in response to organizational CSR activities features perceived organizational morality as the key mediating mechanism (see Fig. 1).

Now that we have identified perceived organizational morality as the key explanatory factor driving the responses of different stakeholders, we will further refine our predictions. In the next section, we identify boundary conditions, and indicate moderating variables to specify the circumstances under which awareness of CSR activities is more vs less likely to elicit perceptions of organizational morality and raise stakeholder support. On the one

hand, this allows us to account for seemingly inconsistent findings that have been observed in prior research. On the other hand, it offers a framework that may guide future efforts to further specify and elaborate on these conditional relations. We will now consider the nature of such conditions, explain why these are important, and indicate how these can be examined in empirical research.

Boundary conditions and moderating variables

In our extended model, we propose four clusters of variables that are likely to moderate the relation between organizational CSR activities, perceived organizational morality and stakeholder support. Below we will consider these in the following order: 1) conditions that relate to the organization; 2) conditions that relate to CSR activities; 3) conditions that relate to communications about these activities, and 4) conditions that relate to the perceiver (see Fig. 2). As noted earlier, prior work on CSR has attempted to specify how different types of CSR activities fit the needs of different types of stakeholders—mostly focusing on employees and—to a lesser extent—on customers (e.g., Donaldson & Dunfee, 1999; De Jong & Van der Meer, 2017). The benefit of our approach and core theoretical model is that it offers a way to consider responses of all stakeholders in terms of the same underlying (psychological) mechanisms. Of course we acknowledge that additional concerns are likely to play a role. However in our model we consider these as moderating variables that can operate at different levels. Together these define the conditions under which the relation between CSR activities, perceptions of organizational morality and stakeholder support is most likely to emerge. While those moderators help define the boundary conditions under which the predicted relations can be expected to play out, the *psychological mechanisms* explaining these relations remain the same. That is, regardless of the CSR activity considered or how this matches specific stakeholder needs, we argue that stakeholder support is enhanced when CSR activities increase perceptions of organizational morality (see also Harrison, 2003; Harrison, Newholm, & Shaw, 2005). In this way, our approach helps to subsume and integrate multiple—seemingly contradictory—effects that have been observed in CSR research. We will now consider different clusters of moderators in turn.

1 Organization related conditions: Pre-existing moral image. In principle, positive action and beliefs of the top management in CSR can have positive effects on the perceived morality of a company (Cai, Jo, & Pan, 2012; Waldman et al., 2006). However, as noted above, some companies seem to be benefiting more from their CSR activities than others. Indeed, knowledge of CSR activities in itself is not enough for stakeholders to conclude that the organization is moral. Emergent knowledge about CSR activities is interpreted in light of existing impressions of the organization's competence and morality (Terwel et al., 2009a). For instance due to the core mission as a profit-making company—which is served primarily by financial outcomes vs an environmental NGO—working primarily towards social outcomes. Indeed, not-for-profit organizations are generally perceived as more moral and their CSR activities tend to related more positively to stakeholders' support than in profit



Fig. 1. Core model—Perceived organizational morality mediates the relation between knowledge of organizational CSR activities and stakeholder support.

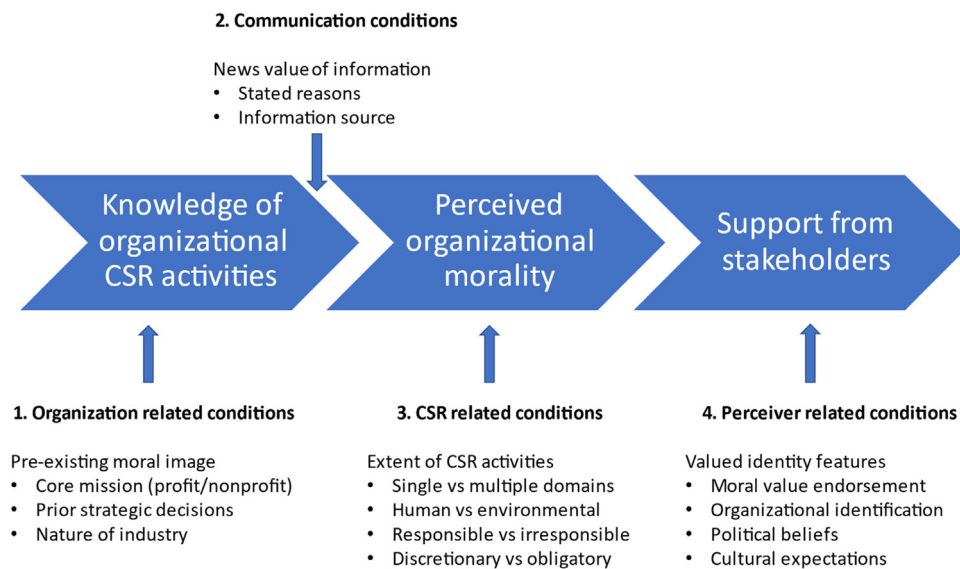


Fig. 2. Extended model—boundary conditions and moderating variables at different levels.

organizations (Bhattacharjee, Dana, & Baron, 2017; McGraw, Schwartz, & Tetlock, 2012; Newman & Cain, 2014).

In the process of impression formation and impression updating, emerging information about social targets (including people as well as organizations) is not pictured on a blank canvas (Brannon & Gawronski, 2017; Gawronski & Bodenhausen, 2014; Starbuck & Milliken, 1988). Instead, pre-existing images of strategic priorities and prior expectations (such as stereotypes) influence how people seek, interpret, and remember concrete information about the properties, activities, and achievements of social targets. Thus, the sense-making process integrates ‘top-down’ expectations with ‘bottom-up’ processing of factual information (Abele et al., 2021). In this process, the causal attributions perceivers make for CSR displays (*why* does the organization show this behavior), are just as important as the CSR activities in themselves (*what* do they do). Choices (e.g., to invest in CSR) that are not consistent with the prior image of the organization are more likely to be ‘explained away’, by assuming that these result from chance events or external pressures, instead of revealing the ‘true’ motivation of the organization to improve its social impact (Becker-Olsen, Cudmore, & Hill, 2006; Van de Ven, 2008).

This can be the case when there is an incongruence between specific CSR activities and the nature and core mission of specific industries (Rodrigo, Aqueveque, & Duran, 2019). The causal nature of this effect was documented in an experiment where oil production companies were said to invest in environmental protection (Terwel et al., 2009a). If stakeholders take these efforts at face value, they should reward the company with positive evaluations. Our reasoning implies this is not necessarily the case. To the extent that environmental activities are inconsistent with the overall image of the organization as depleting natural resources and polluting the environment, these may not contribute to the view of a fair and caring organization. Instead, stakeholders are likely to distrust this as a symbolic form of reputation management, akin to moral licensing or moral cleansing (Terwel et al., 2009b; see also Ellemers & De Gilder, 2021).

Based on our model and reasoning, we argue that features speaking to moral choices and moral motives are likely to play an important role in the general impressions stakeholders have of different organizations. For similar reasons, emergent knowledge

of specific CSR activities will be interpreted in the light of pre-existing impressions of the organization as being moral vs. lacking in morality. Further, based on experimental studies revealing these causal relations in moral impression formation and impression updating, we argue that pre-existing beliefs that social targets are lacking moral intentions are likely to be relatively resilient, and difficult to repair (e.g. Pagliaro et al., 2016; Täuber & van Zomeren, 2013; Van der Lee et al., 2017). This is different from social targets that are seen to be lacking in competence—in this case initial impressions are easily updated once targets display a competent performance (Skowronski & Carlston, 1987).

Correlational evidence suggests that these general tendencies in impression formation also operate in business contexts. For instance, the negative moral image of certain industries is more problematic and more difficult to cope with for people working in those industries than a negative image based on perceived lack of competence (Ashforth & Kreiner, 2014; Stanley, Davey, & Symon, 2014). Hence, we propose that any characteristics of the core mission, prior strategic decisions, or nature of the industry that shape the pre-existing moral image of an organization, will influence the extent to which knowledge of organizational CSR activities actually contributes to the perceived morality of the organization (see Fig. 2). Notably, the existing moral image is more likely than the existing competence image to persist in the face of novel information and to influence the way people interpret emergent knowledge of organizational CSR activities.

2 Communication conditions: news value of information. Unless this is explicitly communicated to them, people generally are in the dark about the nature and extent of organizational CSR activities (Du, Bhattacharya, & Sen, 2011). Hence, organizational communications about CSR activities usually have news value (Golob et al., 2017; Saxton, Gómez, Ngoh, Lin, & Dietrich, 2019). It has been found that organizations generally communicate truthfully about their CSR activities. That is, reports tend to indicate actual CSR activities, and there is no indication that organizations systematically make up false information about CSR activities to look good in such reports (Seele & Gatti, 2017b). Yet, some companies benefit less from CSR communications than others (Türkel, Uzunoğlu, Kaplan, & Vural, 2016). We argue this depends on the news value of such information allowing stakeholders to make inferences about the goals and motives of

the organization for offering these communications, and how these relate to its perceived morality.

Here too, we think that seemingly incompatible findings can be explained by considering the impact of such communications on perceptions of organizational morality. In general, stakeholders as well as the media tend to be skeptical about corporate communications reporting about CSR (Ellen, Webb, & Mohr, 2006; Pope & Wæraas, 2016). Some even state that false CSR claims are “everywhere” (Alves, 2009). Prior research has found that the provision of information about CSR activities can actually backfire (Peloza & Shang, 2011; Torelli et al., 2012; Yoon, Gürhan-Canli, & Schwarz, 2006). Indeed, public communications endorsing CSR behaviors do not always align with actual stakeholder treatment (Ormiston & Wong, 2013). Claiming concern with social impact may then be seen as a way to improve the image of the organization with untruthful information (De Vries, Terwel, & Ellemers, 2016). Arguably, such an interpretation would reduce stakeholders’ perceptions of organizational morality instead of enhancing their beliefs in the moral intentions of the organization (Terwel et al., 2009a; Terwel, Harinck, Ellemers, & Daamen, 2010).

In communicating about their CSR activities, some organizations explicitly state their motives “to help” stakeholders interpret these actions (Briscoe, Gupta, & Anner, 2015). Explicitly communicating how CSR contributes to business results can enhance the perceived favorability of a company (Foreh & Grier, 2003; Mayer, Ong, Sonenshein, & Ashford, 2019). In fact, some of the business motives for investing in CSR relate to the maintenance of stakeholder support. For instance, organizations may invest in CSR to avoid penalties from regulators, prevent employee turnover, or to curb loss of customers (Baur & Palazzo, 2011; Thomas, Schermerhorn, & Dienhart, 2004). Indeed, communications about CSR activities are more likely to attest to the morality of the organization, when these align with key organizational goals. For instance, in an experimental study, an energy industry investing in technologies to reduce carbon emissions was rated as more sincere and moral when it cited business reasons (profit from emissions trade) instead of environmental reasons (mitigate global warming) for making these investments (De Vries, Terwel, Ellemers, & Daamen, 2015c).

However, there also may be a downside to simply emphasizing instrumental benefits of CSR activities when communicating about them. On the one hand, this may enhance communication credibility. On the other hand, experimentally emphasizing business goals as the primary motive to invest in CSR (i.e., to enhance financial profits and public reputation) was found to undermine the perceived intrinsic values of these goals, and reduced support from stakeholders (Ruttan & Nordgren, 2021). Emphasizing business motives may even backfire in the case of public organizations, which are supposed to be concerned with social outcomes. For instance, in the case of public organizations a study found that references to the business benefits of investing in diversity and inclusion related to lower perceived morality of these organizations and reduced stakeholder support (Jansen et al., 2021).

In sum, we argue that stated reasons for engaging in CSR activities indicate the news value of such communications. These impact on the likelihood that such communications seem credible and contribute to the perceived morality of the organization. Explaining how CSR aligns with core organizational goals can increase credibility and perceived truthfulness of the communication. Explaining how these activities indicate care for social outcomes and fair stakeholder treatment can enhance perceived morality. In practice this implies that organizations might wish to indicate *both* types of motives, to enhance the perceived morality of the organization and secure stakeholder support (Jansen et al.,

2021). More generally, prior research suggests that communicating about the way different stakeholders and their concerns have been taken into account benefits perceptions of organizational morality and enhances stakeholder acceptance of strategic decisions (Terwel et al., 2010).

In addition to the stated reasons, the news value of information provided also depends on the source of the communication. Longstanding relations with the organization can prompt stakeholders to update others about CSR activities of the organization, for instance through their social media presence on Twitter or Facebook. This is likely to be more beneficial than when companies establish social media accounts with the explicit purpose of highlighting their CSR activities (Balasubramanian, Fang, & Yang, 2020).

In general, any communications about organizational CSR will be perceived as more credible and newsworthy if these are reported by third parties. In fact, the superior news value of such ‘objective’ third party ratings are seen as an important reason why ESG rankings, ratings, and indices have mushroomed during the past years (Veenstra & Ellemers, 2020). In addition to professional rating agencies, stakeholders are likely to attach news value to the judgments of third parties such as media or independent external advisors who do not have any direct benefit in portraying a company in a positive light.

3 CSR related conditions: Extent of CSR activities. Our model generally focuses on what happens when stakeholders are informed about the actual CSR activities of organizations. Indeed, prior research suggests that the large majority of companies will report genuine CSR actions (Seele & Gatti, 2017c). During the past years, most companies have acknowledged the importance of CSR activities (KPMG, 2017), and recognize that they should consider the interests of a broad range of stakeholders beyond owners and investors, including employees, customers and the general community (Freeman, 1994). However, to the extent that socially responsible behavior emerges as a result of explicit stakeholder pressures, engagement in CSR activities does not necessarily reveal the moral intentions of the organization in question (Aguilera et al., 2007; Becker-Olsen et al., 2006; Van de Ven, 2008). Even if organizational intentions are sincere, stakeholders may be skeptical about inferring moral intentions from organizational behaviors that are prompted by external pressures. Accordingly, prior research suggests that the impact of CSR on stakeholder support is most likely to emerge when socially responsible behavior is discretionary and pro-active, instead of being enforced (Jones, Willness, & Glavas, 2017; Norton, Parker, Zacher, & Ashkanasy, 2015; Torugsa, O’Donohue, & Hecker, 2012).

Additionally, the extent of socially responsible initiatives may be quite limited in the light of the broader set of organizational activities. Indeed, showing responsible behavior in some domains (e.g., investing in community activities), does not preclude displays of irresponsible behavior in other domains (e.g. environmental pollution, or violation of human rights; Voliotis, Vlachos, & Epitropaki, 2016). In such cases CSR activities mainly reveal the limits of the organization’s care for social outcomes, and expose that fair treatment of all stakeholders is an empty pledge. Isolated CSR activities do not compensate for lack of responsibility displayed in other domains that can raise moral outrage (Antonetti & Maklan, 2016). Hence, such symbolic engagement in CSR will only reduce the perceived morality of the organization and erode stakeholders’ support (Zavyalova, Pfarrer, Reger, & Shapiro, 2012).

This approach also sheds a different light on prior efforts to predict stakeholder responses by specifying how different types of

CSR impact on the relation with particular stakeholder groups (De Jong & Van der Meer, 2017; Farooq, Payaud, Merunka, & Valette-Florence, 2014; Farooq, Rupp, & Farooq, 2017; Hillenbrand, Money, & Ghobadian, 2013). We consider stakeholder support as an outcome of perceived organizational morality, and argue that the perceived characteristics of the organization do not depend on the favorability of exchanges with particular stakeholders.

The human-centric approaches that have historically dominated western religious and ethical thinking focus on fair exchanges between humans, and consider acts towards nonhumans to be less morally relevant (Pandey, Rupp, Thornton, Huffman, & Klein, 2013). Accordingly, people do not necessarily perceive environmental support activities in moral terms, as environmental CSR does not have a direct human beneficiary (Gardiner, 2011; Markowitz & Shariff, 2012). Yet, our argument is that the general inclination of stakeholders to support an organization depends on their perceptions of the organization's general intentions to protect and care for social outcomes—as key indicators of morality (Graham et al., 2011; Haidt, 2008). As a result, displays of care about the environment can just as well attest to the moral intentions of the organization and hence garner support from multiple stakeholders—regardless of whether or how this benefits their own needs (Bain & Bongiorno, 2020; De Roeck & Delobbe, 2012). Indeed, excluding the possibility of direct beneficial exchanges with customers or employees offers a strong test of our proposed model where perceived organizational morality is a key variable explaining the support from multiple stakeholders.

4 Perceiver-related moderators: valued identity features. Finally, we consider moderators related to perceiver characteristics. Here we complement approaches focusing on stakeholder needs and how these fit CSR activities. Instead, we highlight stakeholder characteristics that are likely to influence the way they perceive the organization and its moral intentions. This is informed by the Social Identity aspect of our reasoning, explaining the willingness of multiple stakeholders to support the organization from the value they attach to morality as a defining identity feature (Ellemers & De Gilder, 2021; Ellemers, 2017). This reasoning builds on prior research, demonstrating that the degree to which people are willing to associate their self-views with a group determines their loyalty and support of that group (Doosje, Branscombe, Spears, & Manstead, 2004; Derks, Van Laar, & Ellemers, 2009; Derks, Scheepers, Van Laar, & Ellemers, 2011; Doosje, Branscombe, Spears, & Manstead, 1998; Tanghe, Wisse, & Van Der Flier, 2010). On the one hand, this reasoning implies that stakeholders are more likely to identify with and support an organization that they perceive as moral—as indicated in our core model. On the other hand, prior research has revealed that individual responses differ, depending on initial levels of identification with the organization (Bartels, Douwes, De Jong, & Pruyn, 2006; De Cremer, 2005; Tangirala & Ramanujam, 2008; Umphress et al., 2010).

Once people have merged their self-views with the properties of the group or organization (e.g., as longstanding employees or loyal customers), they are tempted to protect this shared identity (e.g. Derks et al., 2009; Ellemers, Spears, & Doosje, 1999). This can cause them for instance to ignore or seek external reasons in the case of moral failures, as a way to avoid the experience of collective guilt (Doosje et al., 2004; Hornsey, 2005). Thus, instead of distinguishing between stakeholder groups that have different needs, we think there is value in considering whether the support of stakeholders that are already involved with the organization also translates to the ability of the organization to attract new groups of employees, customers, or investors.

This analysis allows us to consider the possibility that within particular stakeholder groups, people may respond differently to organizational CSR initiatives, depending on the identity features they value, and how this speaks to their moral concerns (Cheema, Afsar, & Javed, 2020; Raza, Rather, Iqbal, & Bhutta, 2020). Prior research supports this reasoning, by revealing the impact of individual political affiliations—indicating the importance people attach to specific social outcomes and environmental concerns addressed by CSR initiatives (Druckman & McGrath, 2019; Feinberg & Willer, 2013; Wolsko, Ariceaga, & Seiden, 2016). In general, political beliefs can play a moderating role in what people perceive to be moral or not (Abele et al., 2021; Graham et al., 2011; Koch, Dorrough, Glöckner, & Imhoff, 2020). Thus, it is not surprising that political beliefs also influence stakeholders' willingness to support different types of companies (Feinberg & Willer, 2013; Gupta, Fung, & Murphy, 2021; Milfont, Davies, & Wilson, 2019).

In a similar vein, it has been argued that cultural differences are likely to moderate the relation between organizational CSR and stakeholders' support. For instance, different patterns may emerge in developed and developing countries, as these typically endorse different business practices that function as antecedents for CSR activities (Jamali & Karam, 2018; Jamali & Mirshak, 2007). In considering these differences, it is important to note that there is considerable convergence between the moral values that are endorsed across cultural contexts, in developed as well as developing countries (Cuddy et al., 2009; Leach et al., 2008; Schwartz & Bardi, 2001; Schwartz, 1992, 2007). Yet, it seems worthwhile to consider how cultural expectations about organizational behaviors that define its moral standing, can highlight the importance of CSR activities as a source of stakeholders' support. For instance, prior research found that the affective commitment of employees was more strongly related to organizational CSR in countries with stronger future orientation and lower power distancing (Mueller, Hattrup, Spiess, & Lin-Hi, 2012). Notwithstanding these observations, it is well possible that cultural differences mainly emerge in the overall likelihood that organizations engage in CSR activities, or in general levels of stakeholder support.

Even if organizations in different cultural contexts have diverging reasons to engage in CSR activities, this does not necessarily invalidate the general applicability of the proposed model. In fact, it may well be that the core psychological mechanisms explaining how CSR relates to stakeholder support works in a similar fashion across different national and cultural contexts. That is, the mediating role of perceived organizational morality in this process may hold up regardless of whether CSR activities are frequent or rare. This is another concrete prediction following from our analysis that can be examined in future work.

A roadmap for future research

The model we propose aims to offer a general approach to examine how CSR activities can garner support from multiple stakeholders. Prior theory and research of organizational CSR, as well as practical implications emerging from that work, suffers from seemingly inconsistent results. That is, from an exchange perspective, organizational choices that benefit one stakeholder group may undermine support from other stakeholders. In extension of prior approaches (examining the fit between CSR activities and stakeholder needs), we focus on how CSR initiatives speak to organizational moral intentions—and define the identity of the organization. From this perspective, we highlight that neglecting the concerns of some stakeholder groups (e.g., employees) can spoil the moral image of organization as being caring and fair. This view of the organization can undermine support from other stakeholders (e.g., local communities), even when CSR

activities are offered to cater to their needs (Scheidler, Edinger-Schons, Spanjol, & Wieseke, 2019).

This approach implies a shift in the questions to be addressed in future research. Instead of examining organizational CSR activities in terms of which *stakeholders* these address and how they benefit from such activities, future studies might add to current insights by examining what these activities say about the *organization*, and what it stands for. Additionally, instead of addressing the needs of a particular stakeholder group, future researchers might use this model to examine convergence in perceptions and responses of *multiple* stakeholders. Prior studies reviewed here support the validity of this reasoning, and indicate initial support for the relevance of the proposed moderators. However, most of the work in organizations is based on correlational data, while experiments documenting the causal nature of these relations were mostly conducted with student samples or with vignette methodologies. Hence, we encourage future researchers to further examine the causal relations proposed here in a broader range of contexts and samples.

Based on our analysis, we recommend that future researchers examine how multiple stakeholders think CSR activities attest to the willingness of the organization to show care for social outcomes and extend fair treatment to different stakeholders. This can help resolve seeming inconsistencies in prior work which mainly considered how organizational CSR predicted stakeholder support. Explicitly examining how stakeholders think such activities reflect on the underlying intentions and properties of the organization, also allows future studies to take into account key moderating variables we specified at the level of the organization, the communication context, the extent of CSR activities, and the perceiver.

Our approach and proposed model also has important practical implications. Considering CSR activities as a way to display the organization's moral intentions makes it possible to address the concerns of multiple stakeholders. This should help organizational decision makers to realize that the key feature of these activities is to show who they are and what they stand for, instead of exchanging favors with particular stakeholders. It also implies a shift of focus in communicating about these activities as a way to reveal the organization's social concerns and strategic priorities, instead of indicating how the organization responds to stakeholder pressures.

Conclusion

In this review, we have examined how communications about CSR activities impact on the support organizations receive from a broad range of stakeholders. We built on the notion that people tend to anthropomorphize nonhuman subjects, including organizations (Ashforth et al., 2020; Epley, Waytz, & Cacioppo, 2007). Yet, evidence also suggests that information about human versus nonhuman subjects is processed differently (Ariely, Bracha, & Meier, 2009; Fein, 1996; Mitchell, Macrae, & Banaji, 2005). Hence, we set out to contribute to the development of theory and research to assess which insights about impression formation of individuals and groups also apply to organizations (Gawronski et al., 2018). Based on these theoretical approaches and strands of research supporting them, we have presented a general model outlining the relationship between organizational CSR communications and stakeholders' support. We proposed that perceptions of organizational morality represent a key mediating factor in this process, and identified likely moderators of this relation relating to organizational factors, communication factors, different types of CSR activities, and perceiver factors.

In building this model we benefit from insights on social impression formation, impression management, and impression

updating. These highlight that appraisals of the 'true character' of organizations do not exist in a vacuum, but rather, these assessments depend on the prior image of the organization, in particular with respect to its morality. As a result, organizations and their stakeholders can be caught in either virtuous or vicious circles: depending on their identity involvement in the organization, knowledge of CSR activities may either fortify or undermine their support. This also depends on the a priori image of the organization, which depends on the core mission of the company, and prior displays of concern for social outcomes—of apparent lack of such concern. In the case of sectors suffering from a negative moral stereotype (Grougiou, Dedoulis, & Leventis, 2016), the initial moral image of a company may undermine the way in which CSR communications impact on stakeholders' responses. Taking into account the impact of the initial image of the organization, helps to clarify and explain some of the inconsistent findings in current research on (communications about) organizational CSR. Thus, the approach and model we propose explicitly considers the *dynamic* mechanisms through which people develop and update their impressions of the moral identity of organizations (Lange et al., 2011; Ravasi et al., 2018).

Initial support for our model summarized in this review, will allow future researchers to build on findings from prior studies to examine different types of moderators that likely impact the relationship between CSR communications and stakeholders' support. In developing predictions that may guide future research, we also elaborate on boundary conditions that are likely to influence the predicted relations. The resulting model connects theory and prior studies on organizational identity, CSR and stakeholder support to theories and empirical observations on social evaluation, to explain how, why and when communications about CSR activities, impact on reactions of various stakeholders. The general prediction is that perceptions of morality play a crucial role in stakeholder evaluations of and responses to organizations.

Conflict of interest

We declare there is no conflict of interest for the following submission.

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