



Buffer or Backfire? Effects of Corporate Social Responsibility Activities in Organizational Crises

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ABSTRACT

Corporate social responsibility (CSR) activities can help an organization to build a favorable reputation; such activities can thereby serve as a buffer in times of crisis. However, research also suggests that these activities can backfire and reinforce the reputational damage caused by a crisis because they can lead to elevated expectations among the stakeholders. Drawing on prior research on buffering and backfire effects, this study examines the possible moderating effects of crisis type and severity. Two experiments show that CSR activities positively affect the perceptions of a company's affective image. In times of crisis, this image boost indeed serves as a buffer in a victim crisis and in a preventable crisis (contrary to our expectations). However, in the case of a very severe crisis, CSR activities can also backfire and a company that engages in CSR activities matching the field of the corporate crisis is perceived more negatively.

KEYWORDS: crisis communication, corporate social responsibility, backfire, buffer, boomerang, organizational crisis

Introduction

Crises pose a critical threat to the reputation and public perception of an organization. Accordingly, organizations try to mitigate potential reputation losses with the help of strategic crisis

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communication. An effective way to protect an organization from the adverse effects of a crisis is building a favorable prior reputation, which may work as a buffer for any negative consequences evoked by a crisis (Coombs, 2007; Coombs & Holladay, 2015). A strong and favorable reputation is built over time through, for example, successful engagement in corporate social responsibility (CSR) activities (Sen et al., 2006). Thus, CSR activities can buffer an organization against negative outcomes caused by an adverse event (e.g., Eisingerich et al., 2011; S. Kim, 2014; Y. Kim & Woo, 2019; Williams & Barrett, 2000). However, some studies indicate the opposite effect. Instead of buffering the negative consequences of an organizational crisis, CSR has been found to backfire and reinforce the reputational damage caused by the critical incident (Gistri et al., 2019; Sohn & Lariscy, 2015). These studies refer to a violation of expectations as an explanation for these backfire effects; that CSR activities lead to elevated expectations of stakeholders, which negatively affects the organization's reputation.

Therefore, we pose the question, do CSR activities trigger buffer or backfire effects in times of crisis? As research findings are contradictory and point in both directions, this article explores factors that may moderate these effects. Building on previous research in the fields of organizational crisis communication and CSR, we use two experiments to test whether the type of crisis and crisis severity influence CSR effects when the critical incident is in the same issue area as the past CSR activities.

Organizational Crises and Crisis Communication

Organizational crises can be defined as “the perception of an unpredictable event that threatens important expectancies of stakeholders and can seriously impact an organization's performance and generate negative outcomes” (Coombs, 2015, p. 2). Regardless of their unpredictability, organizational crises need to be addressed through specific and well-reasoned crisis communication management. If an organization can successfully employ a crisis communication strategy, it is likely to reduce the negative outcomes such as reputation or image losses (Benoit, 1997; Coombs, 2010). The choice of an adequate crisis communication strategy depends

on various factors, including the organization's prior reputation and crisis history, as well as the crisis responsibility.

A widespread and frequently applied framework for identifying an appropriate crisis communication strategy is Situational Crisis Communication Theory (SCCT; Coombs, 2007; Ma & Zhan, 2016). Building on attribution theory (Weiner, 1986), Coombs (2007) differentiates three types of crises, depending on how much responsibility for the crisis situation the public ascribes to the organization: victim crises, accidental crises, and preventable crises. In the case of a victim crisis, the affected organization is perceived as hardly responsible for the incident; the organization itself is also considered a victim of the event. Typical examples of victim crises are natural disasters, rumors, and product tampering (by external agents). In the case of accidental crises, the organization bears moderate responsibility in the eyes of the public, as the crisis originated within the accountability of the organization but happened without intent. Typically, accidental crises concern technical failures or malfunctions of products. Finally, preventable crises refer to situations where the organization is seen as highly responsible for the incident. This crisis type is caused intentionally through the actions of members of the organization. Examples of preventable crises include the abuse of power, gross negligence, and fraud.

With increasing attribution of responsibility, the potential for reputation loss also increases. Accordingly, preventable crises pose the highest threat to the company, followed by accidental crises, and then victim crises, which carry a lower level of threat to the organization (Coombs, 2007; Coombs & Holladay, 2001).

On the basis of the relevant crisis type, SCCT suggests the use of a certain crisis communication strategy. These strategies are clustered into primary and secondary strategies. Primary strategies include the three subclusters of denying, diminishing, and rebuilding strategies (Coombs, 2007). In cases of no or minimal responsibility (victim crises), denying strategies (attacking the accuser, denial, and scapegoating) may help to reinforce this perception and protect the reputation of the organization from harm. In cases where moderate crisis responsibility is ascribed to the

organization (accidental crises), SCCT recommends diminishing strategies (i.e., providing excuses for the events and/or justifying why the crisis was inevitable or not very harmful). In cases of high responsibility attribution (preventable crises), rebuilding strategies (compensation and/or apologies) can help to restore and protect the organization's reputation. Rebuilding strategies may also be suitable when the consequences of a crisis are perceived as very severe or when the organization has a (critical) crisis history (Coombs, 2007, 2010; Coombs & Holladay, 2007).

Secondary strategies should be used in addition to primary strategies and are intended to offset the negative impact of the crisis (Coombs, 2007). The victimage strategy aims to present the organization as also being a victim of the crisis, despite the ascribed or actual responsibility for the incident. Ingratiation is a strategy that attempts to emphasize the good relationship between the organization and its stakeholders (e.g., by praising the organization for past events). Likewise, the reminder strategy aims to remind stakeholders about the organization's previous achievements or past good works (Coombs, 2007, 2010). All secondary strategies serve the purpose of adjusting current negative perceptions of the organization by providing additional positive information. This shows the relevance of past organizational behavior and prior organizational reputation for determining the outcome of an organizational crisis. Coombs (2007) describes this prior reputation as "how well or poorly an organization has or is perceived to have treated stakeholders in other contexts" (p. 167). In cases of unfavorable perceptions, prior reputation can intensify negative outcomes caused by a crisis. Conversely, positive prior public perceptions may help to mitigate damage to the organization and could therefore function as a reputational buffer. Therefore, in addition to organizational crisis response strategies, perceptions of relevant stakeholders are also important for successful crisis communication and the organization's need to consider the interests and expectations of a variety of different stakeholder groups (Diers-Lawson, 2017; Xu & Li, 2013).

Corporate Social Responsibility as Crisis Buffer

One key element that can positively influence the stakeholder perceptions of an organization is CSR, at least if organizations find a balance between actual CSR activities and the extent of their CSR communication (Viererbl & Koch, 2022). Increasingly, stakeholders expect organizations to be concerned with social responsibility (Dawkins & Lewis, 2003). Although the concept of CSR is widespread and has been addressed in a plethora of studies, there is still no collective understanding or definition of the term (Ihlen et al., 2011). Many studies have built on an early definition by Bowen (1953), who describes CSR as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p. 6). To make these objectives and values for society easier to grasp, Carroll (1991) created a depiction of CSR as a pyramid-like structure. First, on the basis level, economic responsibility and economic success allow for further commitment. This is followed by legal responsibility, which allows organizations to act within a given legal framework. Beyond legal requirements, organizations can address ethical and equitable responsibility. Finally, at the top of the pyramid, discretionary responsibility refers to philanthropic organizational behavior that serves the common or societal good.

CSR is often discussed with regard to an organization’s responsibility to and relationship with its stakeholders (Sweeney & Coughlan, 2008). Accordingly, organizations need to consider stakeholder demands regarding their social responsibility and must find measures to meet these demands (Ihlen et al., 2011). This stakeholder-driven approach is also reflected in a comprehensive definition of the concept of CSR proposed by Sarkar and Searcy (2016), building on an empirical analysis of 110 different definitions of CSR:

CSR implies that firms must foremost assume their core *economic* responsibility and *voluntarily* go beyond legal minimums so that they are *ethical* in all of their activities and that they take into account the impact of their actions on *stakeholders* in *society*, while simultaneously contributing to global *sustainability*. (p. 1433)

Successfully addressing stakeholder demands is likely to result in positive outcomes for the organization. In addition to increased purchase intentions (e.g., Barrage et al., 2020; Chu & Lin, 2013) and customer satisfaction (Bello et al., 2020; Chung et al., 2015), for example, studies have shown how brand and/or company reputation can benefit from CSR activities. For instance, Sen et al. (2006) demonstrated how stakeholders' perceptions of a company improved on several dimensions, including attitude toward the company, identification, employment intentions, and investment intentions, because of an organization's CSR activities. Notably, these positive results depend on the perceived sincerity of the CSR activities. In line with these findings, Ellen et al. (2006) differentiate four types of perceived motives for CSR: (1) egoistic self-centered motives, (2) strategic self-centered motives, (3) value-driven other-centered motives, and (4) stakeholder-driven other-centered motives. Positive effects of CSR were found when CSR efforts were perceived as driven by values and strategic motives. Conversely, if the company was perceived to engage in CSR only for egoistic reasons or to please stakeholders, negative effects were found. Once more, these results underscore the critical role of stakeholder perceptions in crisis communication. Successful crisis management needs to address their stakeholders' expectations not only toward organizational actions, but also toward organizational motives as inconsistencies in the realm of CSR may lead to perceptions of self-interest (Diers-Lawson, 2017).

Accordingly, an organization can build a positive reputation by engaging in CSR activities that are perceived as sincere and in line with the company's strategic goals and values. Generally, past CSR engagement is likely to have a positive effect on the perception of a company in times of crisis because increased positive perceptions can act as "favorable predispositions" (Coombs & Holladay, 2015, p. 147) that mitigate negative consequences caused by a crisis (Assiouras et al., 2013). This buffering effect—organizations with a positive reputation built through their CSR activities suffering less reputational damage in times of crisis—has been supported by a variety of empirical studies (e.g., Eisingerich et al., 2011; S. Kim, 2014; Y. Kim & Woo, 2019; Williams & Barrett, 2000).

The positive perception of an organization in crisis because of prior positive actions is sometimes referred to as a halo effect (e.g., Klein & Dawar, 2004). Even when there is no connection between the CSR activities and the crisis, positive perceptions spill over from one sector to the other. However, buffering effects depend on various factors. For example, Vanhamme and Grobben (2009) show that the length of the company's involvement in CSR activities is crucial: CSR activities in crisis communication are more effective when the company has a long CSR history than when the company's CSR history is short. Furthermore, as has also been shown for CSR activities in general (Ellen et al., 2006; Sen et al., 2006), perceived sincerity affects the positive outcomes of CSR activities during crises: If CSR is perceived as self-serving rather than public-serving, CSR skepticism increases (H.-S. Kim & Lee, 2015).

CSR Backfire Effects in Crises

Despite the broad evidence for buffering effects, CSR activities do not inevitably protect organizational reputation in times of crisis, and "there is disagreement on whether CSR has positive or negative effects when CSR-practicing corporations are facing a crisis" (Barbarossa & Murphy, 2020, p. 258). In addition to the potential for the buffering effects discussed above, scholars have found evidence of backfire effects, indicating that CSR activities can also foster negative outcomes during a crisis. Several studies have observed more negative outcomes for organizations that engage in CSR activities compared with organizations that do not engage in CSR activities. Even organizations with a good (or undamaged) reputation that engage in CSR activities may suffer negative effects on their public image (e.g., Coombs & Holladay, 2015; Janssen et al., 2015; Wagner et al., 2009).

One possible explanation for these backfire effects may be violated expectations. If a company is known for its good reputation and positive CSR history, the public is likely to have positive expectations of the company. In cases of severe crisis, these high expectations are violated. Fragale et al. (2009) describe this pattern, where "high-status" wrongdoers suffer more severely from

their deeds than do “low-status” wrongdoers, as “the higher they are, the harder they fall” (p. 53). The underlying mechanism can be explained using expectancy violations theory (Burgoon, 1993; Jussim et al., 1987). According to this theory, people build expectations regarding other individuals on the basis of the prior actions of these other individuals. Current actions are evaluated against the backdrop of prior actions; when there are contradictions between the two observed behavior patterns, previously built expectations are violated. This violation of expectations leads in turn to reassessments of the individuals. Depending on the discrepancy, such reassessments can be positive or negative (Burgoon, 1993; Burgoon & Le Poire, 1993). This approach to explaining interpersonal communication behavior is easily transferable to perceptions of organizations and their CSR activities. Findings reported by Sohn and Lariscy (2015) and Gistri et al. (2019) suggest that companies perceived as having a good reputation sustain substantial damage during crises that refer to the field of their prior CSR activities.

Because the effects of CSR in crisis communication depend on various other factors, we assume that specific crisis attributes affect whether prior CSR activities provide an image-buffering effect or a backfire effect. Regarding the different types of crises, different levels of crisis responsibility are attributed to the organization (Coombs, 2007). When an organization is perceived as being only marginally responsible for a critical incident (i.e., in a victim crisis scenario), the crisis is unlikely to violate expectations formed in response to the organization’s prior CSR activities. Accordingly, in this case, the organization’s image is also relatively unlikely to be re-evaluated and perceived more negatively. Conversely, when an organization is perceived as having a high degree of responsibility for a crisis (i.e., in a preventable crisis scenario), this behavior is likely to be perceived as discrepant with the organization’s prior CSR activities in the area. Thus, according to expectancy violations theory (Burgoon, 1993; Burgoon & Le Poire, 1993), these discrepancies between prior and recent organizational behavior should negatively affect public perceptions of the organization. With regard to the public perception, we focus on the perceived corporate image of an organization. Such images can be defined as

specific impressions individuals associate with organizations (Barnett et al., 2006), differing in their valence (Fombrun, 1996). With echoes in psychological attitude research, images can be divided into cognitive and affective perceptions: Cognitive image perceptions refer to the perceived competence of a company, while affective image perceptions address the perceived likeability (Crites et al., 1994; Eagly & Chaiken, 1998; Eagly et al., 1992). Hence, we propose the following hypotheses:

H1: In a victim crisis, CSR activities matching the field of the corporate crisis will improve perceptions of (a) the cognitive image and (b) the affective image of an organization, compared with an organization with no history of CSR activities (buffering effect).

H2: In a preventable crisis, CSR activities matching the field of the corporate crisis will worsen perceptions of (a) the cognitive image, and (b) the affective image of an organization, compared with an organization with no history of CSR activities (backfire effect).

Experiment 1

Method

Sample. We recruited subjects via social media. Participants were contacted on Facebook, Instagram, and Twitter through the personal networks of students in a research class. We asked people to participate in a study on corporate social responsibility. In total, 155 persons took part in the study; 66.5% identified as female, 33.5% identified as male, and the average age was 30.39 ($SD = 12.45$) years.

Design and Procedure. We conducted an experiment with a 2 (no CSR activities vs. CSR activities) \times 2 (victim vs. preventable crisis) \times 2 (repeated measures) mixed factorial design. We systematically varied the company's CSR activities (factor 1: no CSR activities vs. environmental engagement) and the crisis type (factor 2: victim environmental crisis vs. preventable environmental crisis) as between-subjects factors. The subjects were randomly assigned to one of the four experimental conditions. We asked the participants

to complete a first questionnaire after reading specific information about a fictitious company (“Walther & Friedrich GmbH”) and their CSR activities. The participants then completed a second questionnaire after they finished reading an online news article reporting on an ongoing crisis involving this company.

Stimuli. We presented two stimuli in each of the four conditions. The first stimulus provided the participants with information regarding the fictitious company. This stimulus was a short text that introduced Walther & Friedrich GmbH and explained that this is a traditional company headquartered in Buchenberg that produces cleaning agents. The text further stated that the company was founded in 1913 by Fritz Walther and Günther Friedrich and that it employs almost 300 people at three production sites and described how, this year, the fourth generation has taken over the management of the family business. This information was explained to all participants. For half of the participants, the text ended at this point; the other half of the participants were presented with information about the CSR activities carried out by the company. This text stated that ecological responsibility is especially important to Walther & Friedrich GmbH and that they help to preserve clean groundwater. Walther & Friedrich GmbH were described as supporting different local and regional projects that contribute to environmental protection with a donation of 10,000 euros each year. Furthermore, two projects providing protection for drinking water were presented—one measuring concentrations of nitrates in groundwater and another supporting natural forest conservation to maintain the quality of drinking water. After being exposed to this text, the participants were asked to complete the first questionnaire.

The second stimulus was an online news article that informed readers about a crisis involving the company. The article reported that there was a leak in the pipe system and that biocides were seeping into the groundwater. However, the potential risks were described as still being unclear. This crisis scenario was chosen because it was closely linked to the CSR activities of the company described above. Moreover, with a few changes to the article, this scenario could be used to represent either a victim crisis or a

preventable crisis. Accordingly, there were two versions of this crisis scenario: It was framed either as a victim crisis or as misconduct on the part of the company. In the victim crisis version, the article reported that a landslide that occurred because of soil saturation from previous rainfall caused the leak in the pipe system. In the preventable crisis version, the leak in the pipe system was caused by the company's inadequate maintenance work. Both of the article variants reported that the leak had been successfully fixed.

Measures. We assessed the company's *cognitive image* using a 5-point semantic differential scale in response to the item "I believe that Walther & Friedrich GmbH is . . ." (Koch et al., 2019). The three adjective pairs used were "incompetent-competent," "unprofessional-professional," and "not capable-capable" (see also Crites et al., 1994; Eagly et al., 1992). The three items were combined into an index and measured before (t_1) and after (t_2) the crisis scenario was presented, $t_1: M = 4.08, SD = 0.68, \alpha = .88$; $t_2: M = 2.69, SD = 0.96, \alpha = .90$.

To assess the company's *affective image*, we again used a 5-point semantic differential scale in response to the item "I believe that Walther & Friedrich GmbH is . . ." (Koch et al., 2019). The three adjective pairs used were "not friendly-friendly," "not likeable-likeable," and "not genuine-genuine." These items were combined into an index and measured before and after the crisis scenario was presented, $t_1: M = 4.00, SD = 0.64, \alpha = .83$; $t_2: M = 2.82, SD = 0.86, \alpha = .90$.

Furthermore, to assess the *attribution of responsibility* for the crisis, we used a 5-point semantic differential scale in response to the item "I believe that Walther & Friedrich GmbH is . . . not responsible for the crisis-highly responsible for the crisis," $M = 3.86, SD = 1.21$. Finally, as a manipulation check, we asked participants whether the text mentioned any social engagement of the company; the participants could choose between the following response options: "there were no activities mentioned," "the company supports preserving clean groundwater," "the company supports education," and "I do not know."

Treatment check. Cross-tabulations show that 96.3% of those in the CSR condition and 85.3% in the control condition answered the question whether the text mentioned any social engagement of the company correctly, $\chi^2(1, n = 155) = 108.09, p < .001$. Hence, the manipulation was successful. Moreover, an independent samples *t*-test shows that the participants assumed that the company had a lower degree of responsibility after reading about the victim crisis scenario ($M = 2.99, SD = 1.08$) than after reading about the preventable crisis scenario ($M = 4.67, SD = 0.61$), $t(153) = 12.05, p < .001$.

Results

Experiment 1 tested how different crisis types affect the positive or negative outcomes of CSR activities. To test the effects on the cognitive image of the organization, we calculated a repeated measures ANOVA (RMANOVA) with CSR and crisis type as between-subjects factors and time of measurement (before vs. after exposure to the crisis scenario) as a within-subjects factor. The results show significant differences over time and, thus, a significant effect of the crisis, $F(1, 151) = 366.95, p < .001, \eta^2 = .71$ (see Table 1 for all descriptive statistics). After being exposed to the crisis scenario, the participants perceived the company's cognitive image more negatively ($M = 2.69, SD = 0.96$) than they did before reading the information about the crisis ($M = 4.08, SD = 0.68$). However, the significant interaction effect between crisis type and time of measurement indicates that the two crisis types had different effects over time, $F(1, 151) = 71.08, p < .001, \eta^2 = .32$. After being exposed to the stimulus, the participants perceived the company's cognitive image more negatively in the preventable crisis scenario (t1: $M = 4.12, SD = 0.66$; t2: $M = 2.15, SD = 0.69$) than was the case in the victim crisis scenario (t1: $M = 4.04, SD = 0.70$; t2: $M = 3.27, SD = 0.87$). Moreover, the RMANOVA shows that there is no significant interaction effect of exposure to the crisis scenario and CSR activities, either for a victim crisis, $F(1, 72) = 0.02, p = .88, \eta^2 = .00$, or for a preventable crisis, $F(1, 79) = 0.16, p = .69, \eta^2 = .00$. Hence, there is no support for a backfire effect. There is also no significant main effect of CSR activities on the cognitive image in the case of either a victim crisis, $F(1, 72) = 1.41, p = .24, \eta^2 = .02$, or

TABLE 1 Descriptive Statistics (*M* and *SD*) of Affective and Cognitive Image (Study 1)

Cognitive Image t1	CSR Activities	Victim Crisis	4.13	(0.66)
		Preventable Crisis	3.94	(0.73)
		Total	4.04	(0.70)
	No CSR Activities	Victim Crisis	4.19	(0.67)
		Preventable Crisis	4.04	(0.65)
		Total	4.12	(0.66)
	Total	Victim Crisis	4.16	(0.66)
		Preventable Crisis	3.99	(0.69)
		Total	4.08	(0.68)
Cognitive Image t2	CSR Activities	Victim Crisis	3.35	(0.86)
		Preventable Crisis	3.19	(0.87)
		Total	3.27	(0.86)
	No CSR Activities	Victim Crisis	2.26	(0.65)
		Preventable Crisis	2.03	(0.72)
		Total	2.15	(0.69)
	Total	Victim Crisis	2.78	(0.93)
		Preventable Crisis	2.59	(0.98)
		Total	2.69	(0.96)
Affective Image t1	CSR Activities	Victim Crisis	4.05	(0.67)
		Preventable Crisis	3.91	(0.53)
		Total	3.98	(0.61)
	No CSR Activities	Victim Crisis	4.22	(0.63)
		Preventable Crisis	3.78	(0.64)
		Total	4.01	(0.67)
	Total	Victim Crisis	4.14	(0.65)
		Preventable Crisis	3.84	(0.59)
		Total	4.00	(0.64)
Affective Image t2	CSR Activities	Victim Crisis	3.39	(0.79)
		Preventable Crisis	3.09	(0.72)
		Total	3.25	(0.77)
	No CSR Activities	Victim Crisis	2.63	(0.74)
		Preventable Crisis	2.22	(0.70)
		Total	2.43	(0.75)
	Total	Victim Crisis	2.99	(0.86)
		Preventable Crisis	2.64	(0.83)
		Total	2.82	(0.86)

a preventable crisis, $F(1, 79) = 2.89, p = .09, \eta^2 = .04$. This indicates that CSR activities did not affect perceptions of the company's cognitive image. There is neither a backfire effect nor a buffering effect regarding the cognitive image. Thus, we find no support for H1a or H2a.

To test the effects on the affective image, we again calculated an RMANOVA, with CSR and crisis type as between-subjects factors and time of measurement (before vs. after exposure to the crisis scenario) as a within-subjects factor. The results again show significant differences over time and, thus, a significant main effect of the crisis, $F(1, 151) = 301.17, p < .001, \eta^2 = .66$. As expected, the participants perceived the company's affective image more negatively after being exposed to the crisis ($M = 2.82, SD = 0.86$) than before being exposed to the crisis ($M = 4.00, SD = 0.64$). The significant interaction effect between crisis type and time of measurement, $F(1, 151) = 39.67, p < .001, \eta^2 = .21$, shows that the participants perceived the company's affective image more negatively in the preventable crisis scenario ($t_1: M = 4.01, SD = 0.67; t_2: M = 2.43, SD = 0.75$) than in the victim crisis scenario ($t_1: M = 3.98, SD = 0.61; t_2: M = 3.25, SD = 0.77$). Regarding CSR activities, the RMANOVA shows that there is no significant interaction effect of exposure to the crisis scenario and CSR activities in the case of either a victim crisis, $F(1, 72) = 0.85, p = .36, \eta^2 = .01$, or a preventable crisis, $F(1, 79) = 0.04, p = .85, \eta^2 = .00$. Hence, there is no support for a backfire effect. There is, however, a significant main effect of CSR activities on the company's affective image, $F(1, 151) = 13.71, p < .001, \eta^2 = .08$. The participants perceived the company's affective image more positively when they knew about its CSR activities ($t_1: M = 4.14, SD = 0.65$) compared with control group members who did not receive this information ($t_1: M = 3.84, SD = 0.59$), $t(153) = 3.02, p < .01$. This mean difference persists over time: Even after exposure to the crisis scenario, the participants perceived the company's affective image more positively when they knew about its CSR activities ($t_1: M = 2.99, SD = 0.86$), compared with control group members who did not receive this information ($t_1: M = 2.64, SD = 0.83$), $t(153) = 2.59, p < .01$. These results show that the company's CSR activities positively affected perceptions of

the company's affective image and that this buffer effect was stable over time, even in the event of a crisis. Thus, the findings support the assumption of a buffering effect of CSR activities. However, because these effects occur independently of the crisis type, there is no support for H1b or H2b.

Discussion

This experiment shows that the occurrence of a crisis negatively affects perceptions of a company's cognitive and affective image and that this effect is stronger in the case of a preventable crisis scenario than in a victim crisis scenario. Moreover, the study reveals that the company's CSR activities do not affect perceptions of its cognitive image (the company is not seen as more competent or professional because of its environmental engagement), but these activities do positively impact the company's affective image: The company was perceived as more likeable and friendly by participants in the CSR group compared with participants in the control group, who did not read about CSR activities. Does this boost of the affective image act as a buffer during an organizational crisis that is closely linked to the company's CSR engagement? The experiment shows that this may be the case: Even after the participants had read about the environmental crisis, those in the CSR group perceived the company more positively than did those who were not informed about the company's CSR activities.

Hence, CSR activities can buffer the impact of an organizational crisis, even if the crisis is closely linked to the specific activities (here, environmental CSR and an environmental crisis). However, the crisis scenarios presented in this experiment were not very severe. We did not mention potential short- or long-term consequences of the crisis on the environment, refer to potential risks to human health, or detail the amount of pesticides released into the groundwater. Severe crises have stronger negative implications for the public perception of a company (Claeys et al., 2010). The role of crisis severity on reputational damage can be explained via the defensive attribution theory (Walster, 1966). In cases of critical incidents or accidents, individuals look out for responsible individuals or organizations. Higher severity of the incident will lead

to higher assigned responsibility, especially if observing individuals perceive the situation as relevant or feel they could be affected by it themselves (Shaver, 1970). Corresponding effects were found, for example, for product harm-crises or service failure severity (e.g., Laufer et al., 2005; Song et al., 2016; Zhou et al., 2019). Zhou & Ki (2018) investigated how increasing severity of a crisis is associated with increased attribution of responsibility and negative consequences. They found crisis severity to increase perceptions of intentionality and to decrease perceived organizational reputation. The negative effects on reputation occurred independently of the type of crisis: Even if an organization is perceived to have less responsibility, severe crises evoke worse public perceptions compared with less severe crises (Zhou & Ki, 2018).

Will different levels of crisis severity, like the attributed level of crisis responsibility, lead to either buffering or backfire effects? In a moderate crisis, the critical incident is not perceived as a substantial violation of expectations in terms of the organization's past behavior. Accordingly, in this situation, past CSR activities have the potential to have positive effects and can provide a reputation or image buffer. In contrast, in a severe crisis, the crisis is likely to be perceived as a strong violation of the past CSR activities of the organization. In this case, the aforementioned credo of "the higher they are, the harder they fall" (Fragale et al., 2009, p. 53) should apply, evoking a backfire effect. Accordingly, we propose the following hypotheses:

H3: In a moderate crisis, CSR activities matching the field of a corporate crisis will improve perceptions of (a) the cognitive image and (b) the affective image of an organization, compared with no CSR activities (buffering effect).

H4: In a severe crisis, CSR activities matching the field of a corporate crisis will worsen perceptions of (a) the cognitive image and (b) the affective image of an organization, compared with no CSR activities (backfire effect).

Experiment 2

Method

Sample. The sample for experiment 2 comprised 130 participants; 57.7% identified as female and 42.3% identified as male, with an average age of 31.92 ($SD = 13.01$) years. As in the previous experiment, participants for study 2 were recruited via social media through personal networks of students in a research class. The sampling procedure relied on a different group of students and their social networks to avoid recruiting participants that were already part of study 1. We posted a call to participate in the study on Facebook, Instagram, and Twitter and asked people to take part in a study on corporate social responsibility.

Design and Procedure. We conducted an experiment with a 2×2 repeated measures factorial design. The participants were again exposed to specific information about a fictitious company (“Walther & Friedrich GmbH”) and to a fictitious online news article that reported on an ongoing crisis involving this company. We systematically varied the company’s CSR activities (factor 1: no CSR activities vs. environmental CSR activities) and the crisis type (factor 2: moderate crisis vs. severe crisis). The participants were randomly assigned to one of the four experimental conditions. We asked the participants to complete two questionnaires. The participants completed the first questionnaire after reading specific information about the company (including its CSR activities), and they completed the second questionnaire after they finished reading the online news article.

Stimuli. We presented two stimuli in each of the four conditions. The first stimulus provided the participants with information regarding the fictitious company, Walter & Friedrich GmbH. This information was presented as described for Experiment 1 above, using a short text; all of the information provided on the company and its history was identical to the information presented in Experiment 1. This information was given to all participants. For half of the participants, the text ended at this point; the other half were presented with information about the CSR activities carried out by the company. Again, the information on the CSR activities

of Walther & Friedrich GmbH was identical to the information provided in Experiment 1. Therefore, the participants received information on ecological responsibility and relevant donations made, as well as projects to maintain water quality. After being exposed to this text, the participants were asked to complete the first questionnaire.

As in Experiment 1, the second stimulus was an online news article reporting that there was a leak in the pipe system and that biocides were seeping into the groundwater. This crisis scenario was chosen because, with a few changes to the article, it could be used to represent both a severe crisis and a moderate crisis. There were two versions of this crisis scenario: It was framed either as severe or moderate. In the moderate crisis version, the article reported that only a small amount of pesticides had been released into the groundwater, and that these pesticides did not pose a danger to residents. However, the potential environmental risks were described as remaining unclear. The severe crisis version of the article stated that a large amount of pesticides had been released into the soil, contaminating the groundwater as well as a nearby lake; this was reported to pose a potential danger to human health and the environment.

Measures. As in Experiment 1, we measured the company's *cognitive image* using a 5-point semantic differential scale in response to the item "I believe that Walther & Friedrich GmbH is . . ." (Koch et al., 2019). The three adjective pairs used were "incompetent-competent," "unprofessional-professional," and "not capable-capable" (see also Crites et al., 1994; Eagly et al., 1992). We combined the three items into an index and measured the construct before and after the presentation of the crisis scenario, t_1 : $M = 4.08$, $SD = 0.60$, $\alpha = .82$; t_2 : $M = 3.13$, $SD = 0.79$, $\alpha = .84$.

We also measured the company's *affective image* with a 5-point semantic differential scale in response to the item "I believe that Walther & Friedrich GmbH is . . ." (Koch et al., 2019). The three adjective pairs ("not friendly-friendly," "not likeable-likeable," and "not genuine-genuine") were combined into an index and measured before and after the crisis scenario was presented, t_1 : $M = 3.95$, $SD = 0.69$, $\alpha = .87$; t_2 : $M = 3.20$, $SD = 0.71$, $\alpha = .87$.

To check whether the manipulation was successful, we measured the perceived severity of the crisis on a 5-point semantic differential scale in response to the item “I believe that the crisis is . . . not severe–severe,” $M = 3.53$, $SD = 0.94$. Additionally, as a manipulation check, we asked the participants whether the text mentioned any social engagement of the company; in response, they selected “there were no activities mentioned,” “the company supports preserving clean groundwater,” “the company supports school education,” or “I do not know.”

Treatment check. We calculated an independent samples *t*-test to check whether the manipulation was successful. The results show that the participants perceived the crisis scenario as significantly less severe after reading about the moderate crisis scenario ($M = 3.02$, $SD = 0.87$) than after reading about the severe crisis scenario ($M = 3.97$, $SD = 0.76$), $t(128) = 6.66$, $p < .001$. Moreover, cross-tabulations indicate that 95.7% of those in the CSR condition and 77.0% in the control condition answered the question concerning the social engagement of the company correctly, $\chi^2(2, n = 130) = 78.8$, $p < .001$. Hence, both manipulations were successful.

Results

Again, we first tested the effects on the cognitive image. An RMANOVA was performed with CSR and crisis type as between-subjects factors and time of measurement (before vs. after exposure to the crisis scenario) as a within-subjects factor. The results show significant differences over time and, thus, a significant effect of the crisis, $F(1, 126) = 120.30$, $p < .001$, $\eta^2 = .49$ (see Table 2 for all descriptive statistics). After exposure to the stimulus, the participants perceived the company’s cognitive image more negatively in the moderate crisis scenario (t1: $M = 4.00$, $SD = 0.57$; t2: $M = 2.90$, $SD = 0.87$) than in the severe crisis scenario (t1: $M = 4.17$, $SD = 0.62$; t2: $M = 3.41$, $SD = 0.79$). Again, there is no significant interaction effect of exposure to the crisis scenario and CSR activities in the case of either a moderate crisis, $F(1, 58) = 0.08$, $p = .78$, $\eta^2 = .00$, or a severe crisis, $F(1, 68) = 0.56$, $p = .46$, $\eta^2 = .01$. Hence, there is no support for a backfire effect. There is also no significant main effect of CSR activities on the cognitive image in the case of either

TABLE 2 Descriptive Statistics (*M* and *SD*) of Affective and Cognitive Image (Study 2)

Cognitive Image t1	CSR Activities	Moderate Crisis	4.12	(0.68)
		Severe Crisis	4.00	(0.59)
		Total	4.05	(0.63)
	No CSR Activities	Moderate Crisis	4.23	(0.56)
		Severe Crisis	3.99	(0.56)
		Total	4.10	(0.57)
	Total	Moderate Crisis	4.17	(0.62)
		Severe Crisis	4.00	(0.57)
		Total	4.08	(0.60)
Cognitive Image t2	CSR Activities	Moderate Crisis	3.39	(0.80)
		Severe Crisis	2.83	(0.76)
		Total	3.08	(0.82)
	No CSR Activities	Moderate Crisis	3.43	(0.79)
		Severe Crisis	2.98	(0.65)
		Total	3.19	(0.75)
	Total	Moderate Crisis	3.41	(0.79)
		Severe Crisis	2.90	(0.71)
		Total	3.13	(0.79)
Affective Image t1	CSR Activities	Moderate Crisis	4.03	(0.72)
		Severe Crisis	4.06	(0.64)
		Total	4.05	(0.68)
	No CSR Activities	Moderate Crisis	3.93	(0.73)
		Severe Crisis	3.74	(0.65)
		Total	3.83	(0.69)
	Total	Moderate Crisis	3.98	(0.72)
		Severe Crisis	3.91	(0.66)
		Total	3.95	(0.69)
Affective Image t2	CSR Activities	Moderate Crisis	3.37	(0.64)
		Severe Crisis	2.90	(0.72)
		Total	3.11	(0.72)
	No CSR Activities	Moderate Crisis	3.53	(0.70)
		Severe Crisis	3.10	(0.61)
		Total	3.31	(0.68)
	Total	Moderate Crisis	3.44	(0.67)
		Severe Crisis	2.99	(0.68)
		Total	3.20	(0.71)

a moderate crisis, $F(1, 58) = 0.79, p = .78, \eta^2 = .00$, or a severe crisis, $F(1, 68) = 0.44, p = .51, \eta^2 = .01$. This indicates that CSR activities did not affect perceptions of the company's cognitive image. There is neither a backfire effect nor a buffering effect regarding the cognitive image. Accordingly, we find no support for H3a or H4a.

In a second step, we tested the effects on the affective image. To this end, we calculated an RMANOVA with CSR and severity of crisis as between-subjects factors and time of measurement (before vs. after exposure to the crisis scenario) as a within-subjects factor. The analysis reveals significant differences over time, $F(1, 126) = 106.66, p < .001, \eta^2 = .46$. The participants perceived the company's affective image more positively at t1 ($M = 3.95, SD = 0.69$) than at t2, when they had been exposed to the crisis scenario ($M = 3.20, SD = 0.71$). Regarding CSR activities, the RMANOVA shows no significant interaction effect of exposure to the crisis scenario and CSR activities in the case of a moderate crisis, $F(1, 58) = 1.79, p = .19, \eta^2 = .03$. Hence, there is no support for a buffering effect under a moderate crisis scenario, and we must reject H3b. However, in the case of a severe crisis, there is a significant interaction effect of exposure to the crisis scenario and CSR activities, $F(1, 68) = 7.50, p < .01, \eta^2 = .10$. Before the participants read about the severe crisis, they perceived the company's affective image more positively when they knew about its CSR activities (t1: $M = 4.06, SD = 0.64$) compared with participants in the control group, who did not receive information about the company's CSR activities (t1: $M = 3.74, SD = 0.65$). After exposure to the severe crisis scenario this effect disappeared, and the control group members, who did not know about the company's CSR activities, perceived the company's affective image even more positively (t2: $M = 3.10, SD = 0.61$) compared with participants who were exposed to the CSR activities (t2: $M = 2.89, SD = 0.73$). These findings support H4b, as they suggest a possible backfire effect.

Discussion

Like Experiment 1, Experiment 2 reveals that the crisis scenario negatively affects perceptions of the company's cognitive and affective image. Also like in the first experiment, we again found that

CSR activities do not affect perceptions of the company's cognitive image but that CSR activities do positively impact the company's affective image. However, in contrast to the first experiment, this boost of the affective image in Experiment 2 does not act as a buffer when participants hear about the organizational crisis. In the case of a severe crisis, CSR activities reinforce the negative effects of the crisis on the affective image; in other words, a backfire or boomerang effect occurs. Apparently, the serious environmental crisis is less forgiven in the public perception if the organization has previously engaged in environmental protection and presented itself as responsible. Our findings show that this backfire effect does not concern perceived competence, but affective perceptions of the company. The violations of expectations and the associated image loss therefore relate to the likeability of the organization and how sincere its actions are seen by public stakeholders.

General Discussion

This study revealed several key findings with respect to CSR activities in times of crisis and beyond. First, the experiments showed that CSR activities can help an organization to build a favorable affective image. The results indicate that it is important to differentiate between the cognitive and the affective image of an organization. Although both experiments consistently show that different crisis scenarios affect both image dimensions (see below), a company's CSR activities do not affect perceptions of the cognitive image. In other words, CSR engagement does not contribute to perceptions of a company's competence or ability. However, in Experiment 1, CSR activities are seen to positively affect a company's affective image: A company engaging in CSR is perceived as being more friendly and likeable. This finding does not mean that it is impossible to improve the cognitive image through CSR activities; rather, it suggests that the two image dimensions are affected differently. Future studies should further examine these discrepancies.

A second key finding of the study is that, in times of crisis, CSR activities become a double-edged sword. They can serve as a buffer, protecting the organization's affective image against negative

effects caused by the crisis, but they can also backfire and reinforce the negative effects of the crisis on the organization's affective image. Our study provides support for the assumption that the severity of a crisis acts as a moderator of these effects: In a severe crisis, previous CSR activities in the same field (e.g., environmental CSR activities during an environmental crisis) lead to a more negative evaluation of the organization's affective image. Even if the perceived competence of the company is not concerned by this effect, there is a considerable reputational risk for organizations: Since images have multiple facets (i.e., cognitive and affective), losses on individual facets bear the potential to reduce general public perceptions. For example, reduced perceptions of likability or sincerity could lead to negative consequences such as reduced business orders or job applications (despite unimpaired perceptions of competence). Contrary to our assumptions, crisis type (victim crisis vs. preventable crisis) did not moderate these effects: In both a victim crisis and a preventable crisis, CSR activities generated buffering effects.

Third, the study shows the enormous negative impact an organizational crisis has on perceptions of a company's image. The two experiments consistently show that perceptions of both the cognitive and the affective image significantly worsened after the participants read about the crisis scenario. Although this effect was stronger in a preventable crisis scenario than in a victim crisis scenario, the effects were fairly severe in both cases.

These results have several implications for research and practice. Although some previous studies have tried to identify moderators of CSR effects that explain whether buffer effects or backfire effects are observed in times of organizational crisis and looked at the impact of possible intervening factors, the amount of research seeking to identify the relevant moderators is extremely insufficient (e.g., Barbarossa & Murphy, 2020; H.-S. Kim & Lee, 2015; C. W. Kim & Woo, 2019; Sohn & Lariscy, 2015). Characteristics of the organization, its CSR activities, and the crisis type interact here, and theoretically explaining and empirically describing the interplay between the various factors are major challenges that remain for future research. In the absence of more studies, it can only be

said that whether CSR activities serve as a buffer in the case of an adverse event or create a boomerang effect leading to more negative perceptions of the organization (compared with a company that did not engage in these CSR activities) depends on the CSR activities and on the severity of the crisis. The two experiments reported in this article examined specific crisis factors (crisis type and severity) as potential moderators of CSR effects. Future studies should focus especially on the characteristics of CSR activities. Whether these activities match the field of the corporate crisis (as was the case in our experiments, with environmental CSR activities and an environmental crisis) or are in a different sphere (e.g., CSR activities such as gender equality, diversity, or inclusion, with an environmental crisis) may be highly relevant.

The study has several limitations that should be taken into consideration. A first limitation concerns the stimuli used in the two experiments. The use of a fictitious company means that the participants had to create an impression of the company's image in a few minutes (during the course of the experiment). The results are therefore not comparable with the image of an existing and well-known company, which stakeholders may shape over decades. The CSR activities and the crisis scenario may yield stronger effects on the company's image in a fictitious scenario than would be observed in reality. A second limitation of this study concerns the specific topic of the crisis and the area of CSR engagement. The participants were confronted with an environmental crisis and environmental CSR engagement. Future studies should also consider other crisis scenarios and differing types of CSR activities. Regarding CSR activities, it might also be fruitful to investigate whether different dimensions of CSR (e.g., environmental, social, and economic) and different forms of CSR (e.g., philanthropic donations, sustainable product chains, and diversity and integration efforts) differ systematically in terms of determining whether buffer or backfire effects occur. Because a large share of the research in the realm of CSR seems to focus on environmental aspects, such studies would provide a valuable addition to the body of knowledge on CSR. Respective research would also shed more light on the question if the differences we found between the

two experiments are fully explained by the severity of the crisis or if other factors add up to a more complex picture. A third limitation of this study concerns the samples of the two experiments. Sample size and sample representativeness could limit the validity and generalizability of the findings. Concerning sample size, a type II error may occur if the sample is too small. We calculated the sample size needed for the study a priori using the G*Power 3 (version 3.1.9.7) sample size calculation program; hence, the samples should be sufficiently large to detect the anticipated effects. However, if effects were smaller than expected, power could be too low to detect them. Hence, future studies should try to test these mechanisms again using larger samples. Moreover, the generalizability of our findings is limited by the nonrepresentative sample. Since participants were recruited via social media, the samples are not representative of the general population. These convenience samples might perceive and process CSR communication and the crisis scenarios differently than a representative sample. Therefore, future research should try to examine these effects using more heterogeneous samples (regarding gender, age, and education).

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