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# Linking CSR Communication to Corporate Reputation: Understanding Hypocrisy, Employees' Social Media Engagement and CSR-Related Work Engagement

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**Abstract:** Based on the social exchange theory and the signaling theory, we proposed a conceptual model of effective CSR communication and corporate reputation integrating employees' hypocrisy toward their employers' corporate behavior, employees' CSR-related social media engagement and work engagement. We tested our proposed model based on an employee survey (n = 811). Structural equational modeling (SEM) analyses were conducted while controlling variables that could exert confounding effects on our proposed model. All the hypotheses were supported by our collected data. Effective CSR communication factors turned out to be significant predictors for hypocrisy, employees' social media engagement and CSR-related work engagement, and corporate reputation. Hypocrisy and engagement were also significant mediators in our proposed model. The key findings of the study made theoretical contributions to CSR and employee communication scholarship. Practical implications of the findings of this study were also discussed.

**Keywords:** CSR communication; corporate reputation; employee communication; corporate hypocrisy; social media engagement; CSR work engagement

## 1. Introduction

Going beyond merely taking responsibility for their own business actions, companies are expected to display philanthropic, ethical, and legal accountability to address the needs of both internal and external stakeholders [1]. Corporate social responsibility (CSR) can be defined as "the broad concept that businesses are more than just profit-seeking entities and, therefore, also have an obligation to benefit society" (p. 7, [2]). Effective communication of CSR initiatives to diverse stakeholders contributes to mutually beneficial relationships that a company can cultivate with them [3,4]. As cited in Kim [5], the extant CSR research, from both instrumental and political-normative ethical approaches, either examined communication as a strategic tool for improving corporate reputation [6] or emphasized the political role that companies play in establishing social norms and corporate moral legitimacy through conceptual literature reviews [7,8]. For instance, Ham and Kim [9] showed that effective CSR communication mitigated the negative impact of crisis situations on consumers' attitudes toward brands and purchase intentions. Although previous research provides meaningful implications to understanding CSR, more empirical evidence is needed to investigate CSR communication as a focal concept in CSR research, in particular, how effective CSR communication is associated with stakeholders' perceptions of corporate reputation [5].

When CSR communication is not effective or reflective of a company's actions, a high level of hypocrisy that stakeholders perceive toward the company may result [10]. The presence of transparency, consistency [10], factual tone, and a sincere intention to engage stakeholders in collaborative initiatives [11] in CSR communication mitigates stakeholders' skepticism of corporate non-market activities [12]. Previous research in organization-public relationships has also identified trust or lack of hypocrisy as a key mediator between communication and corporate reputation [5,13].

Prior studies have predominantly focused on the way external stakeholders (e.g., consumers) respond to or get involved in corporate CSR initiatives, neglecting the need for effective CSR communication with internal stakeholders—employees [14]. Scholars also shed light on the importance of internal communication research as a rapidly growing trend of public relations [15]. Although employees are not necessarily the direct beneficiaries of their organizations' CSR activities, employee engagement through CSR contributes to a strong emotional attachment between employees and their employers in the forms of employee commitment [16], employee-company identification [17], internal loyalty [18], and perceived corporate reputation of 'doing good' [19]. Employee engagement in CSR initiatives is a fundamental component of the development and implementation of corporate CSR strategies [20]. Playing boundary-spanning roles for their organizations [21], employees can voluntarily share meaningful information about their employers with external audiences on social media [22]. It is critical for companies to communicate effectively and cultivate quality relationships with employees to encourage them to speak positively about their organizations [21], which helps enhance corporate reputation in the marketplace [22].

Given the limited academic attempts to investigate employees' perspectives on effective CSR communication [23–25], few researchers have addressed the internal communication process mediating the relationship between effective CSR communication and corporate reputation. The existing empirical research supports the significant, positive association between CSR practices and desirable organizational outcomes [26]. In this vein, Kim [5] proposed the process model of corporate social responsibility (CSR) communication and theorized how CSR communication factors influence corporate reputation based on consumer perspectives. It is also worthwhile to investigate how employees' attitudinal and behavioral reactions to effective CSR communication affect corporate reputation.

Taken together, this study proposes and tests a conceptual model that addresses the influence of effective CSR communication on corporate reputation via employees' perception of and engagement in CSR initiatives. In particular, it applies the central effective CSR communication-mediators-corporate reputation framework in Kim's [5] process model of CSR communication in a study context of employee/internal communication. To test key mechanisms accounting for corporate hypocrisy and employees' social media engagement and CSR-related work engagement as mediators linking effective CSR communication to corporate reputation, we draw upon the following key conceptual frameworks: the social exchange (SET) theory [27] and the signaling theory [28]. We hope to answer Kim's [5] call for more empirical studies highlighting the central role of communication in CSR scholarship and rethink the significance of employee perspectives for both theoretical development and corporate practices.

## 2. Literature Review

### 2.1. Effective CSR Communication Expected by Stakeholders

The effectiveness of CSR communication is largely determined by the degree to which a company meets it stakeholders' expectations regarding what and how to communicate for CSR [3–5]. Focusing on consumer expectations, Kim [5] proposed the following key dimensions of effective CSR communication: CSR informativeness, personal relevance, transparency, consistency, and factual (i.e., objective and less promotional) tone of CSR messages. This study applies Kim's [5] framework to examine employees' evaluation of their organizations' effective CSR communication for two key reasons. First of all, consumer perception of a company's CSR activities and employee-consumer identification—the ex-

tent to which an employee perceives a oneness or sameness with his or her organization's consumers—significantly influence employees' support for CSR activities and their job performance (p. 34, [29]), which means consumers' CSR perspectives, perceptions, and assessments can largely impact those of employees. Second, the key dimensions that Kim [5] identified are also well documented in employee and CSR literature. For instance, employees highly value two-way symmetrical internal CSR communication (i.e., informative, transparent and consistent CSR communication), resulting in employee engagement and other organizational behavior benefiting a company's long-term business success [30]. Previous research also proposed an "inside-out" approach to examining the role of employee involvement in CSR communication [4,8]. This inside-out approach indicates that companies need to explain how CSR activities are related to their employees and secure employees' commitment before their CSR communication with external stakeholders [4]. Moreover, factual, educational corporate storytelling heightens employee engagement, boosts internal loyalty to the corporate brand, and adds value to CSR [18].

## 2.2. Key Dimensions of Effective CSR Communication

Informativeness refers to detailed CSR information about a company's CSR efforts [4], such as commitment (e.g., the donations and the continuity of the commitments), motives (e.g., why it supports a social cause), impact (e.g., the outcomes it has accomplished from its prior and current CSR efforts), and the presence of third-party endorsement (e.g., whether a third-party organization, non-profit or government, endorses its CSR activities) [5,31].

As reviewed in Kim and Ferguson [4], prior literature has suggested that people are more likely to accept persuasive messages when they perceive personal relevance [32]. As CSR communication is highly associated with "people's willingness to accept the intangible characteristics" of a company [33] (p. 270), personal relevance has become a crucial part of effective CSR communication, meaning a company needs to tie its CSR messages to stakeholders' personal life experiences and/or personal interests [4].

In addition, transparency and consistency are crucial for a company to gain stakeholders' trust and ensure they perceive CSR messages as credible and convincing [4,33,34]. Transparency is conceptualized as open, balanced disclosure of CSR information including good and bad information, successes and failures [4]. Transparent CSR communication can increase a company's accountability toward its CSR activities and reduce the public's skepticism toward its CSR agendas [34]. Consistency is defined as "how steadily the company communicates about its goals, not about sharing the continuity of the company's specific activities" [4] (pp. 554–555).

Finally, stakeholders expect objective messages based on fact and do not appreciate a self-promotional tone in CSR communication, as it induces their skepticism or doubts about a company's altruistic CSR motives [33]. Factual (i.e., objective and less promotional) in tone is thus included as an integral part of effective CSR communication [3,4].

## 2.3. Benefits of Effective CSR Communication in Employee Relationships: From the Perspective of Social Exchange Theory (SET) and Signaling Theory

This study presents a research model illustrating how effective CSR communication enhances corporate reputation in the context of employee relationships. Social exchange theory (SET) can be a framework for predicting the effects of effective CSR communication on employee engagement and corporate reputation in addition to signaling theory. Signaling theory gives better understanding on the way effective CSR communication mitigates employees' perceptions of corporate hypocrisy, which hinders their commitment to the organization.

SET explains interactive relationships between two or more communicators based on a cost-benefits analysis [35]. People tend to maintain relationships with counterparts who provide more benefits than they spend for the relationships. In a similar vein, individuals are willing to provide their resources when recognizing the relationships are valuable and

rewarding. Thus, reciprocity and compensation are two central tenets of SET explaining the interactions between mutually dependent parties in any relationship [27,36].

Scholars have also explained employee–employer relationships in the workplace building on SET [37]. When it comes to expected benefits of working for a company, employees consider not only material fulfillment but also emotional and relational satisfaction. Drawing upon SET, Gould-Williams and Davies [38] suggested that employees' relational satisfaction (e.g., trust in management and teamworking) was positively connected with commitment and motivation in public sector employees working for local government departments. In these regards, corporations promote social exchange strategy by sharing organizational values and soliciting employees' supportive behaviors [39].

Organizations may adopt various communication strategies to engage their employees in building interchangeable and reciprocal relationships with them [27,40]. Scholars have highlighted the idea that interdependent relationships should be based on trust and loyalty if they are to be maintained as mutually beneficial connections in the long run [37]. Signaling theory explains how corporations can enhance employee communication building on corporate trust. According to signaling theory, communicators keep doubting their counterparts' authenticity and carefully process available information to avoid a wrong decision [28]. This is due to a situational condition in which people have to communicate with counterparts only with limited information, which hinders their ability to make the right decision. Hence, communicators should signal their authenticity by any means to help their counterparts avoid spending additional costs due to mistrust and to help them accept their messages with no doubts [28].

Previous research has shown that an organization's CSR engagement enhances relational outcomes from employees. Drawing upon signaling theory, Greening and Turban [41] have suggested that a company's CSR activities sent a strong signal about its identity (i.e., the values the company embraces) to its job applicants (i.e., prospective employees), attracting top talent and potentially engaging them in organizational life. Lim and Greenwood [11] also suggested that strategic CSR engagement was effective in attracting talented employees.

## 2.4. Employee CSR Engagement
### 2.4.1. CSR Work Engagement

Although many studies have examined engagement as a crucial contributor to organizational effectiveness and competitiveness [42], its operational definitions are not always consistent in organizational behavior scholarship [43]. Engagement refers to the way that employees demonstrate their selves in various, specific work-related practices [44]. Kahn [45] defined personal work engagement as "the harnessing of organizational members' selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performance" (p. 694). Engagement is fundamentally a motivational construct—it occurs on a regular, daily basis, and employees allocate the resources they possess towards completing the tasks that they are assigned with in the workplace [46]. As such, it is multidimensional and involves the investment of more than one single aspect of an employee's self [43]. Kahn's [45] definition includes three distinctive dimensions—physical, emotional, and cognitive. Similarly, Rothbard (p. 656, [47]) conceptualized engagement as a psychological presence consisting of two components: attention—the amount of time an employee spends thinking about a work role, and absorption—the intensity of the employee's focus on the work role. In like manner, Schaufeli and Bakker [48] emphasized an affective and cognitive element in their definition—"[Engagement is a] persistent and pervasive affective-cognitive state that is not focused on any particular object, event, individual, or behavior" (p. 74). It comprises vigor, dedication, and absorption. In addition, burnout researchers have examined engagement as the opposite of burnout, and characterized engagement by energy, efficacy, involvement, vigor, and dedication [49]. After reviewing all related prior literature on engagement, both Saks [27] and Welch [50] concluded that Kahn's [45] engagement framework (i.e., physical,

emotional and cognitive engagement) works best with all other current conceptualizations and operationalizations of the construct and should be applied to guide empirical research on this topic.

Based on Kahn's [45] seminal work, employees' CSR-related work engagement in this study is thus defined as employees' "cognitive, emotional and physical role performance characterized by absorption, dedication and vigour" when they participate in their companies' CSR activities (p. 335, [50]). An employee is cognitively engaged in CSR-related work when the individual thinks it is physically, emotionally, and psychologically meaningful. Emotional engagement refers to an employee's willingness to invest his or her personal resources (e.g., knowledge, expertise, beliefs, personal networks, etc.) in accomplishing the work after a cognitive appraisal. Physical engagement reflects an employee's role performance in getting the actual work done, a behavioral display of cognitive and emotional engagement [45].

### 2.4.2. CSR Social Media Engagement

In alignment with the above reviewed conceptualization of work engagement, researchers also defined employee social media engagement as "absorption, experience, and a corresponding behavioral response" [51] (p. 979). Employees' understanding of CSR goings-on adds great value to their companies' CSR efforts [52]. Employees may voluntarily share information on social media to increase virality of their companies' key CSR messages, fitting their social media experience within their companies' real CSR activities [53] and co-constructing the significance of the companies' CSR [7]. Examples of such CSR social media engagement include but are not limited to "pressing the like button, sharing the video, and commenting on it" (p. 523, [54]). Previous studies have long suggested that employees' viral behaviors heighten the importance of corporate messages, enhance employees' own understanding of corporate strategies, and contribute to the accomplishment of their companies' CSR objectives [55].

### 2.5. CSR Communication and Employee Engagement

Signaling theory [28] helps to account for the way a company's effective CSR communication relates to employees' CSR-related work engagement, social media engagement, and their perceived corporate reputation. When a company communicates its CSR agenda to its employees providing details, establishing personal relevance to them, remaining transparent and consistent, and always using a factual tone, it sends out a strong, credible signal which predicts the signal's effectiveness in eliciting employees' positive processing of the received CSR information and their favorable evaluations of their employers' CSR initiatives and corporate reputation [56].

The linkages among effective CSR communication, employees' CSR-related work engagement, and social media engagement have been documented in prior empirical research. Based on in-depth interviews with employees of a large UK energy company, Slack et al. [57] detected various levels of engagement ranging from detachment from a company's CSR practices to full engagement. Duthler and Dhanesh [30] cited empirical evidence indicating that employees' positive perceptions of CSR promoted their CSR-related work engagement in the United Arab Emirates. In particular, this group of researchers examined the effects of two-way symmetrical CSR communication on employees' active participation in their employers' CSR activities or their CSR work engagement [58].

The decoding process that employees use to authenticate corporate CSR signals takes place not only when they determine the extent to which they become engaged in CSR-related work performance—individual information processing—but also takes in the form of collective processing through communication with signal senders—their employers, and other signal receivers—other employees and external stakeholders such as consumers [59]. Such information processing and engagement on social media may include voluntarily sharing CSR information on social media, liking, sharing, or commenting on any social

media posts related to their employers' CSR initiatives, and interacting with peer employees and other stakeholder groups on social media [53,60].

Although social media engagement requires a lower level of cognitive and physical efforts, such as liking, sharing, or commenting on social media posts [54], previous research has shown that social media engagement can be a significant indicator of CSR communication effectiveness. Laroche et al. [61] showed that when individuals perceived an obligation to society in a social media community, they were more likely to engage in the community to support each other.

### 2.6. Corporate Reputation

Corporate reputation has been widely defined as " . . . a collective construct that describes the aggregate perceptions of multiple stakeholders about a company's performance" [62] (p. 242). Corporate reputation is objectively judged by stakeholders who consistently evaluate the organization [63]. Previous research concurred that corporate reputation is one of the most valuable organizational assets [64,65]. A positive corporate reputation can lead stakeholders to engage in favorable behaviors on the organization's behalf [65]. Although reputation is a relatively stable and enduring trait, it may change over time because of diverse evaluations on the part of multiple stakeholders, and corporate reputation is a situational construct that stakeholders redefine continuously [66,67].

Corporate reputation is founded both on internal and external stakeholders' evaluations [62,68]. In this study, we shed light on internal reputation which is based on employees' perspectives about the companies that they work for [64]. Employees' favorable evaluations of internal reputation may strengthen a company's values and mission, and thus, motivate the employees to contribute to organizational productivity and effectiveness [69]. In addition, internal reputation may be positively related to external reputation, as outside stakeholders regard employees' evaluations of their organizations as more credible and authentic than other sources of reputation evaluations [22]. Employees are more likely to become involved in a long-term relationship with companies with high internal reputation and serve as 'ambassadors' [70].

Since corporate performance is a multi-dimensional construct, reputation is expected to be multi-dimensional as well, and to reflect the unique dimensions on which individual stakeholders base their judgments of a company's performance [62]. Previous research has identified key elements that construct corporate reputation: emotional appeal, vision and leadership, workplace environment, products and services, social and environmental responsibility, and financial performance [62,70]. Emotional appeal refers to the generated emotional attachment when stakeholders have a comprehensive understanding of a company [62]. Vision and leadership affects perceptions of a company's competitive position in the industry [62]. Fombrun et al. [70] noted that stakeholders who think of leaders as " . . . excellent and visionary managers, and strong endorsers of their companies" tend to perceive their companies to be highly reputable (p. 8). Workplace environment is associated with how fairly a company treats its employees. Fombrun et al. [70] have suggested that employees' positive evaluations of their working environment may lead to trust and respect among most stakeholders. Reputation related to products and services represents stakeholders' evaluations of whether a company produces high quality products and offers valuable services for its customers [62]. Social and environmental responsibility refers to corporate citizenship, and through responsibility activities, companies may build relational assets that generate various forms of corporate support [62]. Finally, stakeholders assess a company's financial performance to determine whether it is solid and sound in the market.

Employee engagement in corporate practices has been regarded as an important asset for a company. For example, engaged employees are more productive, which then helps companies achieve their corporate goals [65]. Employees, when perceiving more competence and control over decision making in organizational life, tend to evaluate their companies' reputation more favorably [64]. In a case study with an Italian company [71],

the company activated its stakeholders' engagement programs in order to regenerate investment and restore its reputation after a crisis. Previous research has also suggested that CSR communication on social media can improve corporate reputation because of the interactivities of the media which can boost message credibility and strong feelings of identification with the company [72].

Scholars also agreed that corporate investments in non-market practices affect corporate reputation, earning them 'doing good' credit from their internal and external stakeholders [6,73]. Lee et al. [74] showed that employee perceptions of CSR activities, such as philanthropic, ethical, and environmental CSR, were directly and indirectly related to perceived corporate performance. In particular, the direct relationship was mediated by employees' emotional attachments [74].

### *2.7. Corporate Hypocrisy*

Displaying effective CSR communication practices serves as a corporate strategy to manage quality relationships with employees and internal reputation [29]. Employees' evaluations of the effectiveness of their companies' CSR communication may be associated with corporate reputation through the reduction of employees' skepticism or perceptions of corporate hypocrisy toward their employers' CSR commitment. Scholars have pointed out that corporate CSR efforts do not necessarily relate to positive employee relationships [75]. As signaling theory implies, communicators begin to doubt when counterparts deceive them by hiding critical information that hinders the communicators' rational decision-making process [28]. In this respect, employees may suspect their organizations' hypocrisy that what the organizations support via CSR is not compatible with the actual value and behaviors.

Scholars have defined corporate hypocrisy as " . . . the belief that a [company] claims to be something that it is not" (p. 79, [10]). Corporate hypocrisy typically results from the gap between a message (i.e., saying) and reality (i.e., doing) [76]. A company's mistrustful behaviors may lead stakeholders to perceive that it is hypocritical. For example, Wagner et al. [10] found empirical evidence showing a company's inconsistent information generated consumers' perceptions of hypocrisy.

With respect to corporate non-market activities, previous research has indicated that the perceived motives of a company can determine stakeholders' ethical judgments of whether its activities are hypocritical or sincere [75]. Because of their profit-making nature, stakeholders tend to doubt that companies' social engagement is motivated sincerely [77]. When stakeholders believe a company invests CSR activities for self-serving purposes (e.g., advertising) [78] without public-serving motives (e.g., altruism) [79], they are less likely to evaluate the company positively [80].

Corporate hypocrisy generates negative reactions against corporate efforts for successful CSR practices. Arli et al. [81] has suggested that corporate hypocrisy resulted in consumers' negative CSR beliefs based on cynicism regarding corporate non-market activities. Previous research has also shown that corporate hypocrisy may spread to financial threats due to consumers' negative word-of-mouth engagement and boycotting behaviors [82]. In terms of employee communication, Bae and Cameron [83] have shown that when employees perceived corporate self-serving motive, they tended to become passive toward their organizations.

In the context of SET, employees may become skeptical about the benefit of organizational membership when their corporations are involved in hypocrisy issues. Corporate hypocrisy may be regarded as a stain on an organization for its employees, which leads them to weaken their loyalty and their sense of belongingness within the organization [84]. Miao and Zhou [84] found a significantly positive relationship between corporate hypocrisy and employees' counterproductive work behaviors (e.g., depression, demotivation, or low performance) mediated by decreased organizational identification.

Employees are also less likely to support their organizations' CSR initiatives when perceiving corporate hypocrisy. Babu et al. [85] showed that when employees perceived

corporate word-deed inconsistency, they tended to refuse to engage in CSR. Those authors suggested that the negative relationship between corporate hypocrisy and employees' CSR engagement was because they doubted the benefits of engaging in CSR. Employees tend to follow their organizations' actual value over outward initiatives [86].

Corporate hypocrisy is generally associated with a bad reputation [75]. Arli et al. [81] showed empirical evidence with a survey study based in Australia (n = 518) asking for participants' perceptions of a real CSR campaign launched by a beer company. The results supported the idea of a relationship between corporate hypocrisy and consumers' perception of the company's bad reputation. Corporate ethical management is also critical to employees' evaluations of their organizations, such as job satisfaction and corporate commitment [87]. Therefore, this study posited a negative relationship between corporate hypocrisy and employees' perceived corporate reputation.

Corporations should signal their authenticity via effective communication skills to mitigate potential suspicions of corporate hypocrisy. Companies can signal to their employees that they are not hypocritical with effective CSR communication. CSR communication with transparency and consistency allows employers to confirm whether there are any discrepancies between a company's assertions and its actual behavior [10]. Corporate CSR efforts focused on informativeness, relevance, and factual tone can mitigate stakeholders' suspicion that a company is working for its own self-interest when it is effectively communicated [11]. Kim [5] also concluded that effective CSR communication had a significant, direct effect on trust or lack of hypocrisy in corporate CSR commitment, based on survey responses of 930 U.S. consumers.

Therefore, based on the reviewed literature, we propose the hypotheses as follows:

**H1.** *Effective CSR communication (i.e., informativeness (H1a), relevance (H1b), transparency (H1c), consistency (H1d), objectivity (H1e), and less promotional tone(H1f)) is negatively related to corporate hypocrisy.*

**H2.** *Corporate hypocrisy is negatively related to employees' CSR work engagement (i.e., physical, emotional, and cognitive engagement).*

**H3.** *Corporate hypocrisy is negatively related to employees' social media engagement.*

**H4.** *Corporate hypocrisy is negatively associated with corporate reputation.*

**H5.** *Employees' CSR work engagement (i.e., physical, emotional, and cognitive engagement) is positively associated with corporate reputation.*

**H6.** *Employees' social media engagement is positively associated with corporate reputation.*

## 3. Materials and Methods

To test the hypotheses proposed in this study, we conducted an online Qualtrics survey via Amazon Mechanical Turk (Mturk) in March 2018. Data collected using Mturk are often of a high quality as participants in its pool are geographically located in diverse regions and representatively recruited across key demographic and psychographic variables [88]. In addition, researchers have identified no statistically significant difference between an MTurk sample and other samples [89]. We only recruited participants who lived and worked full time in the US when surveyed and had ever participated in their organizations' CSR activities. Each participant who completed the survey was rewarded $1.00 as compensation. We accomplished a total of 811 valid responses.

### 3.1. Participant Profile

The mean age of our 811 participants (46.4% male; 53.5% female) was 37.78 (SD = 10.41). In terms of race and ethnicity, 78.9% of the participants (n = 640) self-identified as White, Non-Hispanic, and 4.1% of them (n = 33) reported as Hispanic American, with 8.1% (n = 66) as African American, 0.5% as Native American (n = 4), 6.3% as Asian American/Pacific Islander (n = 51), 1.5% as Multicultural (n = 12), and 0.6% as other (n = 5).

Participants worked for organizations with various sizes—27.5% (n = 223) below 250 employees, 24.9% (n = 202) between 250 and 1,000, 15.3% (n = 124) between 1001 and 5000, 10.0% (n = 81) between 5001 and 10,000, 6.3% (n = 51) between 10,001 and 50,000, 8.1% (n = 66) between 50,001 and 100,000, and 7.9% (n = 64) more than 100,000. The average number of subordinates that participants directly supervised was approximately 27 (SD = 352.85). They worked on average 7.30 (SD = 6.02) years for their respective employers at the time of data collection. As for their level of organizational position, 36.1% (n = 293) of the participants reported to be non-management, followed by 31.4% (n = 255) middle-level management, 29.1% (n = 236) lower-level management, and 3.3% (n = 27) top management. In terms of participants' highest level of education, three largest groups comprised 455 Bachelor's (56.1%), 157 Master's (19.4%), and 141 high school graduates (17.4%), with 21 Doctorate (2.6%) and 37 other (4.6%). Four groups with highest salary levels consisted of $50,000–$59,999 (n = 139, 17.1%), $40,000–$49,999 (n = 123, 15.2%), $30,000–$39,999 (n = 122, 15.0%), and $60,000–$69,999 (n = 99, 12.2%). Please see the complete participant profile in Table 1.

*3.2. Measures*

All survey items used a seven-point Likert-type scale (e.g., strongly disagree '1' to strongly agree '7'). We adopted 20 items from Kim [5] and Kim and Ferguson [3] to measure participants' perception of their organizations' effective CSR communication, including six items for informativeness (Cronbach's $\alpha$ = 0.92), three items for relevance (Cronbach's $\alpha$ = 0.95), three items for transparency (Cronbach's $\alpha$ = 0.95), three items for consistency (Cronbach's $\alpha$ = 0.76), two items for objectivity (Cronbach's $\alpha$ = 0.89), and three items for a less promotional tone (Cronbach's $\alpha$ = 0.79). Wagner et al.'s [10] 6-item scale was used to measure participants' perception of their organizations' hypocrisy (Cronbach's $\alpha$ = 0.94). We revised Alhabash et al.'s [54] 8-item viral behavioral intention scale (Cronbach's $\alpha$ = 0.95) to measure participants' CSR-related social media engagement. In addition, we adapted the 18-item scale by Rich et al. [46] to measure CSR-related work engagement (Cronbach's $\alpha$ = 0.98), which consists of three underlying dimensions: physical engagement (Cronbach's $\alpha$ = 0.96), emotional engagement (Cronbach's $\alpha$ = 0.96), and cognitive engagement (Cronbach's $\alpha$ = 0.95). Finally, the Harris–Fombrun reputation quotient (Cronbach's $\alpha$ = 0.97) [62] was adopted to assess participants' perception of their organizations' reputation, with three items for emotional appeal (Cronbach's $\alpha$ = 0.94), three items for vision and leadership (Cronbach's $\alpha$ = 0.88), three items for workplace environment (Cronbach's $\alpha$ = 0.89), four items for products and services (Cronbach's $\alpha$ = 0.90), three items for social and environmental responsibility (Cronbach's $\alpha$ = 0.85), and four items for financial performance (Cronbach's $\alpha$ = 0.87).

**Table 1.** Participant profile for the study (n = 811).

| Sample Characteristics | Valid n of Sample | Valid % of Sample |
|---|---|---|
| Gender | 811 | 100.0% |
| Male | 376 | 46.4 |
| Female | 434 | 53.5 |
| Prefer not to answer | 1 | 0.1 |
| Age | 810 | 100.0% |
| Mean = 37.78; SD = 10.41 | | |
| Years with the Current Employers | 807 | 100.0% |
| Mean = 7.30; SD = 6.02 | | |
| Number of Subordinates | 801 | 100.0% |
| Mean = 26.62; SD = 352.85 | | |
| Ethnicity | 811 | 100.0% |

**Table 1.** *Cont.*

| Sample Characteristics | Valid n of Sample | Valid % of Sample |
|---|---|---|
| White, Non-Hispanic | 640 | 78.9 |
| Hispanic American | 33 | 4.1 |
| African American | 66 | 8.1 |
| Native American | 4 | 0.5 |
| Asian American/Pacific Islander | 51 | 6.3 |
| Multicultural | 12 | 1.5 |
| Other | 5 | 0.6 |
| Organizational Size (Number of Employees) | 811 | 100.0% |
| Below 250 | 223 | 27.5 |
| Between 250 and 1000 | 202 | 24.9 |
| Between 1001 and 5000 | 124 | 15.3 |
| Between 5001 and 10,000 | 81 | 10.0 |
| Between 10,001 and 50,000 | 51 | 6.3 |
| Between 50,001 and 100,000 | 66 | 8.1 |
| More than 100,000 | 64 | 7.9 |
| Highest Level of Education | 811 | 100.0% |
| High school graduate | 141 | 17.4 |
| Bachelor's | 455 | 56.1 |
| Master's | 157 | 19.4 |
| Doctorate | 21 | 2.6 |
| Other | 37 | 4.6 |
| Level of Position | 811 | 100.0% |
| Top management | 27 | 3.3 |
| Middle-level management | 255 | 31.4 |
| Lower-level management | 236 | 29.1 |
| Non-management | 293 | 36.1 |
| Salary | 811 | 100.0% |
| Less than $10,000 | 14 | 1.7 |
| $10,000–$19,999 | 20 | 2.5 |
| $20,000–$29,999 | 84 | 10.4 |
| $30,000–$39,999 | 122 | 15.0 |
| $40,000–$49,999 | 123 | 15.2 |
| $50,000–$59,999 | 139 | 17.1 |
| $60,000–$69,999 | 99 | 12.2 |
| $70,000–$79,999 | 80 | 9.9 |
| $80,000–$89,999 | 44 | 5.4 |
| $90,000–$99,999 | 27 | 3.3 |
| $100,000–$149,999 | 44 | 5.4 |
| More than $150,000 | 15 | 1.8 |

*3.3. Model Analysis*

We conducted two-step structural equation modeling (SEM) analyses with the Mplus 7.4 program [90] to test the proposed hypotheses. A confirmatory factor analysis (CFA) was performed on the measurement model, and the second step of the analysis examined the structural relationships among the factors in the measurement model. To determine the data-model fit in our analyses, we adopted the criteria that Hu and Bentler [91] suggested (comparative fit index (CFI) $\geq$ 0.96 and standardized root mean square residual (SRMR) $\leq$ 0.10 or root mean square error of approximation (RMSEA) $\leq$ 0.06 and SRMR $\leq$ 0.10).

**4. Results**

*4.1. Preliminary Data Analysis*

4.1.1. Descriptive Statistics

All items in our questionnaire used a seven-point Likert-type scale. We used "low (1.00–2.50)", "moderately low (2.51–3.99)," "neutral (4)," moderately high (4.01–5.49)", and "high (5.50–7.00)" categories for variable values. Participants perceived the effectiveness of their organizations' CSR communication to be moderately high in terms of informativeness

(M = 5.03, SD = 1.22), personal relevance (M = 4.65, SD = 1.57), transparency (M = 4.15, SD = 1.52), consistency (M = 5.05, SD = 1.11), objectivity (M = 5.27, SD = 1.16) and less promotional tone (M = 4.32, SD = 1.34). The level of corporate hypocrisy was reported to be moderately low (M = 2.88, SD = 1.27). Additionally, participants reported a moderately high level of CSR-related social media engagement (M = 4.54, SD = 1.47). Their reported levels of CSR-related work engagement (M = 5.63, SD = 1.05) were high for physical engagement (M = 5.70, SD = 1.10), emotional engagement (M = 5.52, SD = 1.20), and cognitive engagement (M = 5.67, SD = 1.07). Finally, participants thought moderately highly of their organizations' reputation (M = 5.32, SD = 1.13), including emotional appeal (M = 5.32, SD = 1.42), vision and leadership (M = 5.21, SD = 1.38), workplace environment (M = 5.31, SD = 1.34), products and services (M = 5.46, SD = 1.18), social and environmental responsibilities (M = 5.41, SD = 1.21), and financial performance (M = 5.20, SD = 1.19). Correlations between the variables in our proposed model ranged from −0.79 to 0.66 (p < 0.01) (see Table 2).

### 4.1.2. Control Variables

We conducted preliminary, hierarchical linear regression analyses to identify the variables to be controlled in the SEM analyses. Results of the analyses discovered organizational size to be a significant predictor for informativeness, level of management position as a significant predictor for informativeness, personal relevance, transparency and CSR-related social media engagement, age as a significant predictor for consistency, objectivity and a less promotional tone, and finally, salary as a significant predictor for CSR-related social media engagement. We controlled these variables in our SEM analyses, and they all turned out to be significant—$\beta_{size\text{->}\,informativeness}$ = 0.08, SE = 0.03, $p$< 0.01 (BC 95% C.I.: 0.03 to 0.13); $\beta_{position\text{->}\,informativeness}$ = −0.08, SE = 0.03, $p$< 0.01 (BC 95% C.I.: −0.14 to −0.03); $\beta_{position\text{->}\,relevance}$ = −0.18, SE = 0.03, $p$< 0.001 (BC 95% C.I.: −0.24 to −0.12); $\beta_{position\text{->}\,transparency}$ = −0.11, SE = 0.03, $p$< 0.001 (BC 95% C.I.: −0.17 to −0.05); $\beta_{age\text{->}\,consistency}$ = 0.08, SE = 0.04, $p$< 0.05 (BC 95% C.I.: 0.02 to 0.15); $\beta_{age\text{->}\,consistency}$ = 0.08, SE = 0.04, $p$< 0.05 (BC 95% C.I.: 0.02 to 0.15); $\beta_{age\text{->}\,objectivity}$ = 0.13, SE = 0.03, $p$< 0.001 (BC 95% C.I.: 0.08 to 0.19); $\beta_{age\text{->}\,a\,less\,promotional\,tone}$ = 0.09, SE = 0.04, $p$< 0.01 (BC 95% C.I.: 0.02 to 0.16); $\beta_{position\text{->}\,CSR\text{-}related\,social\,media\,engagement}$ = −0.14, SE = 0.03, $p$< 0.001 (BC 95% C.I.: −0.20 to −0.08); and $\beta_{salary\text{->}\,CSR\text{-}related\,social\,media\,engagement}$ = −0.08, SE = 0.03, $p$< 0.01 (BC 95% C.I.: −0.13 to −0.02).

### 4.2. Measurement Model Results

CFA results indicate that all the measures of effective CSR communication, CSR-related social media engagement, work engagement, corporate hypocrisy and reputation were valid and reliable. Please refer to Table 3 for all the measurement items, standardized factor loadings, average variance extracted (AVEs) indicating convergent validity and the composite reliability (CR) values. In accordance with prior literature, CSR-related work engagement and corporate reputation formed second-order constructs with their underlying first-order factors. The CFA model achieved good data-model fit (CFI = 0.94; RMSEA = 0.043 [C.I.: 0.041–0.044]; SRMR = 0.04; $\chi^2$ = 0 5781.77; *df* = 2359; $\chi^2/df$ = 2.45; n = 795).

### 4.3. Structural Model Results and Hypothesis Testing

To ensure the statistical power of our SEM analysis [92] and given our sample size, we did not run an SEM with a full measurement model. An alternative is to turn CSR-related work engagement and corporate reputation into first-level latent factors with three and six indicators respectively [93].

**Table 2.** Descriptive statistics (alpha, mean, standard deviation, and correlations) (n = 811).

| | | Alpha | Mean | SD | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Informativeness | 0.92 | 5.03 | 1.22 | 1.00 | | | | | | | | | |
| 2. | Relevance | 0.95 | 4.65 | 1.57 | 0.66 ** | 1.00 | | | | | | | | |
| 3. | Transparency | 0.95 | 4.15 | 1.52 | 0.48 ** | 0.57 ** | 1.00 | | | | | | | |
| 4. | Consistency | 0.76 | 5.05 | 1.11 | 0.40 ** | 0.38 ** | 0.26 ** | 1.00 | | | | | | |
| 5. | Objectivity | 0.89 | 5.27 | 1.16 | 0.59 ** | 0.53 ** | 0.39 ** | 0.46 ** | 1.00 | | | | | |
| 6. | Less promotional | 0.79 | 4.32 | 1.34 | 0.19 ** | 0.25 ** | 0.36 ** | 0.15 ** | 0.31 ** | 1.00 | | | | |
| 7. | Corporate hypocrisy | 0.94 | 2.88 | 1.27 | −0.57 ** | −0.59 ** | −0.53 ** | −0.35 ** | −0.64 ** | −0.39 ** | 1.00 | | | |
| 8. | CSR social media engagement | 0.95 | 4.54 | 1.47 | 0.47 ** | 0.54 ** | 0.48 ** | 0.42 ** | 0.45 ** | 0.31 ** | −0.59 ** | 1.00 | | |
| 9. | CSR work engagement | 0.98 | 5.63 | 1.05 | 0.51 ** | 0.49 ** | 0.29 ** | 0.51 ** | 0.51 ** | 0.20 ** | −0.52 ** | 0.55 ** | 1.00 | |
| 10. | Corporate reputation | 0.97 | 5.32 | 1.13 | 0.61 ** | 0.62 ** | 0.47 ** | 0.46 ** | 0.66 ** | 0.31 ** | −0.79 ** | 0.65 ** | 0.66 ** | 1.00 |

Note. ** Correlation is significant at $p < 0.01$ (2-tailed).

**Table 3.** Results of the measurement model (n = 811).

| One-Level Factor | Indicator | Standardized Loading | AVE/CR |
|---|---|---|---|
| | I believe my organization has been actively providing: | | |
| | 1.   Specific achievement or outcomes from its previous CSR activities. | 0.76 *** | |
| | 2.   Potential results of its current CSR activities. | 0.82 *** | |
| | 3.   Its motives or intentions for doing CSR activities. | 0.80 *** | AVE = 0.64 |
| Informativeness | 4.   Information about what the company wants to achieve from its CSR activities. | 0.83 *** | CR = 0.91 |
| | 5.   Information about who is benefiting from the company's CSR activities. | 0.82 *** | |
| | 6.   Information about whether third-party organizations (non-profit or government) endorse its CSR activities. | 0.75 *** | |
| | My organization has actively informed me: | | |
| | 1.   How its CSR activities are relevant to me. | 0.93 *** | |
| Relevance | 2.   How its CSR initiatives are personally relevant (to me). | 0.95 *** | AVE = 0.87 CR = 0.95 |
| | 3.   How its CSR activities will affect me. | 0.91 *** | |
| | I believe my organization: | | |
| | 1.   Provides the public with information about its CSR failures, not just successes. | 0.90 *** | |
| Transparency | 2.   Informs the public if its CSR initiative fails. | 0.93 *** | AVE = 0.86 CR = 0.95 |
| | 3.   Informs the public both good and bad information about its CSR activities. | 0.95 *** | |
| Consistency | 1.   What my organization is communicating about its CSR activities should be consistent. | 0.78 *** | AVE = 0.49 CR = 0.73 |
| | 2.   Consistency in CSR communication of my organization is important to me. | 0.80 *** | |
| | 3.   A lack of consistency of my organization's CSR communication would be problematic to me. | 0.47 *** | |
| Objectivity | 1.   My organization's CSR messages have been based on facts. | 0.90 *** | AVE = 0.80 CR = 0.89 |
| | 2.   My organization's CSR messages have been focusing on factual information. | 0.89 *** | |
| Less Promotional | 1.   My organization's CSR messages have been low-key. | 0.43 *** | AVE = 0.59 CR = 0.80 |
| | 2.   My organization's CSR messages have been promotional (R). | 0.82 *** | |
| | 3.   My organization's CSR messages have been self-congratulatory (R). | 0.95 *** | |

**Table 3.** *Cont.*

| One-Level Factor | Indicator | | Standardized Loading | AVE/CR |
|---|---|---|---|---|
| Corporate Hypocrisy | My organization | | | AVE = 0.73 CR = 0.94 |
| | 1. | Does exactly what it says (R). | 0.86 *** | |
| | 2. | Keeps its promises (R). | 0.88 *** | |
| | 3. | Never puts its words into action. | 0.87 *** | |
| | 4. | Acts hypocritically. | 0.81 *** | |
| | 5. | What it says and does are not the same. | 0.88 *** | |
| | 6. | Pretends to be something that is not. | 0.82 *** | |
| CSR Social Media Engagement | 1. | My organization's CSR initiatives are worth sharing with others (e.g., family members, friends, and other people in my personal networks) through online media. | 0.72 *** | AVE = 0.68 CR = 0.94 |
| | 2. | I would promote my organization's CSR initiatives to others (e.g., family members, friends, and other people in my personal networks) through online media. | 0.80 *** | |
| | 3. | I would "LIKE" information about my organization's CSR initiatives when I receive it through online media. | 0.82 *** | |
| | 4. | I would "COMMENT" on information about my organization's CSR initiatives when I receive it through online media. | 0.86 *** | |
| | 5. | I would "SHARE" information about my organization's CSR initiatives on my social media pages (e.g., Facebook, Twitter, Instagram, Snapchat, etc.). | 0.87 *** | |
| | 6. | If I saw information about my organization's CSR initiatives on Twitter, I would "RETWEET" it. | 0.85 *** | |
| | 7. | If I saw information about my organization's CSR initiatives on Twitter, I would "REPLY" to it. | 0.82 *** | |
| | 8. | If I saw information about my organization's CSR initiatives on Twitter, I would make it a "FAVORITE." | 0.84 *** | |

**Table 3.** *Cont.*

| First-Level Factor | Second-Level Factor | Indicator | | Standardized Loading | AVE/CR |
|---|---|---|---|---|---|
| | Physical Engagement (0.85 ***) | When I participate in a corporate social responsibility (CSR) program or initiative that my employer organizes or sponsors, | | | AVE = 0.79 CR = 0.96 |
| | | 1. | I work with intensity on the job assigned to me. | 0.88 *** | |
| | | 2. | I exert my full effort to the job assigned to me. | 0.89 *** | |
| | | 3. | I devote a lot of energy to the job assigned to me. | 0.92 *** | |
| | | 4. | I try my hardest to perform well on the job assigned to me. | 0.87 *** | |
| | | 5. | I strive as hard as I can to complete the job assigned to me. | 0.89 *** | |
| | | 6. | I exert a lot of energy on the job assigned to me. | 0.89 *** | |
| CSR Work Engagement (AVE = 0.80 CR = 0.92) | Emotional Engagement (0.97 ***) | When I participate in a corporate social responsibility (CSR) program or initiative that my employer organizes or sponsors, | | | AVE = 0.78 CR = 0.96 |
| | | 1. | I am enthusiastic in the job assigned to me. | 0.89 *** | |
| | | 2. | I feel energetic at the job assigned to me. | 0.87 *** | |
| | | 3. | I am interested in the job assigned to me. | 0.89 *** | |
| | | 4. | I am proud of the job assigned to me. | 0.88 *** | |
| | | 5. | I feel positive about the job assigned to me. | 0.90 *** | |
| | | 6. | I am excited about the job assigned to me. | 0.88 *** | |
| | Cognitive Engagement (0.86 ***) | When I participate in a corporate social responsibility (CSR) program or initiative that my employer organizes or sponsors, | | | AVE = 0.76 CR = 0.95 |
| | | 1. | My mind is focused on the job assigned to me. | 0.86 *** | |
| | | 2. | I pay a lot of attention to the job assigned to me. | 0.87 *** | |
| | | 3. | I focus a great deal of attention on the job assigned to me. | 0.90 *** | |
| | | 4. | I am absorbed by the job assigned to me. | 0.82 *** | |
| | | 5. | I concentrate on the job assigned to me. | 0.92 *** | |
| | | 6. | I devote a lot of attention to the job assigned to me. | 0.85 *** | |

| First-Level Factor | Second-Level Factor | Indicator | | Standardized Loading | AVE/CR |
|---|---|---|---|---|---|
| Corporate Reputation (AVE = 0.82 CR = 0.97) | Emotional Appeal (0.93 ***) | 1. | I have a good feeling about my organization. | 0.93 *** | AVE = 0.8 5CR = 0.94 |
| | | 2. | I admire and respect my organization. | 0.93 *** | |
| | | 3. | I trust my organization. | 0.90 *** | |
| | Vision and Leadership (0.97 ***) | 1. | My organization has excellent leadership. | 0.85 *** | AVE = 0.67 CR = 0.86 |
| | | 2. | My organization has a clear vision for its future. | 0.86 *** | |
| | | 3. | My organization recognizes and takes advantage of market opportunities. | 0.75 *** | |
| | Workplace Environment (0.99 ***) | 1. | My organization is well-managed. | 0.83 *** | AVE = 0.70 CR = 0.88 |
| | | 2. | My organization looks like a good company to work for. | 0.87 *** | |
| | | 3. | My organization looks like a company that would have good employees. | 0.81 *** | |
| | Products and Services (0.87 ***) | 1. | My organization stands behind its products and services. | 0.81 *** | AVE = 0.71 CR = 0.91 |
| | | 2. | My organization develops innovative products and services. | 0.79 ** | |
| | | 3. | My organization offers high quality products and services. | 0.91 *** | |
| | | 4. | My organization offers products and services that are a good value for the money. | 0.86 *** | |
| | Responsibility (0.94 ***) | 1. | My organization supports good causes. | 0.79 *** | AVE = 0.65 CR = 0.85 |
| | | 2. | My organization is an environmentally responsible company. | 0.75 *** | |
| | | 3. | My organization maintains high standards in the way it treats people. | 0.87 *** | |
| | Financial Performance (0.72 ***) | 1. | My organization has a strong record of profitability. | 0.71 *** | AVE = 0.60 CR = 0.85 |
| | | 2. | My organization looks like a low risk investment. | 0.67 *** | |
| | | 3. | My organization tends to outperform its competitors. | 0.83 *** | |
| | | 4. | My organization looks like a company with strong prospects for future growth. | 0.86 *** | |
| Data-Model Fit | CFI = 0.94; RMSEA = 0.043 (C.I.: 0.041–0.044); SRMR = 0.04; $\chi^2$ = 5781.77 ***; *df* = 2359; $\chi^2$/df = 2.45; n = 795 | | | *** $p < 0.001$, ** $p < 0.01$ | |

Informativeness, personal relevance, transparency, consistency, objectivity and a less promotional tone have been tested and supported as distinct concepts in prior CSR communication literature [5,94]. Collinearity diagnostics further indicated no multicollinearity problem between all the exogenous factors in our proposed model. The collinearity tolerance values for informativeness, personal relevance, transparency, consistency, objectivity and a less promotional tone are 0.463, 0.441, 0.598, 0.754, 0.522 and 0.814 (corporate hypocrisy as the endogenous factor). All corresponding VIF values are less than 2.50 [95], with 2.158, 2.268, 1.671, 1.326, 1.916 and 1.228 for informativeness, personal relevance, transparency, consistency, objectivity and a less promotional tone respectively.

The hypothesized structural model demonstrated good fit with the data: CFI = 0.95; RMSEA = 0.045 (C.I.: 0.043−0.047); SRMR = 0.06; $\chi^2$ = 2513.08; $df$ = 958; $\chi^2/df$ = 2.62; n = 808. All proposed hypotheses were supported (see Figure 1).
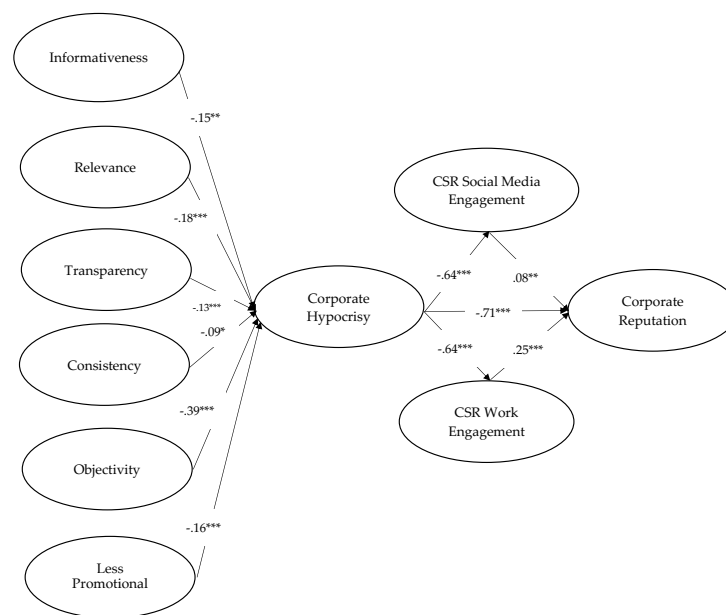


**Figure 1.** CFI = 0.95; RMSEA = 0.045 (C.I.: 0.043 − 0.047); SRMR = 0.06; $\chi^2$ = 2513.08 ***; $df$ = 958; $\chi2/df$ = 2.62; n = 808. *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

When employees perceived their organizations' CSR communication to be highly effective, they were less likely to think their employers were hypocritical [$\beta_{\text{informativeness-> hypocrisy}}$ = −0.15, $p < 0.01$; $\beta_{\text{relevance-> hypocrisy}}$ = −0.18, $p < 0.001$; $\beta_{\text{transparency-> hypocrisy}}$ = −0.13, $p < 0.001$; $\beta_{\text{consistency-> hypocrisy}}$ = −0.09, $p < 0.05$; $\beta_{\text{objectivity-> hypocrisy}}$ = −0.39, $p < 0.001$; $\beta_{\text{less promotional-> hypocrisy}}$ = −0.16, $p < 0.001$; H1a, H1b, H1c, H1d, H1e and H1f supported]. When employees perceived the level of corporate hypocrisy to be low, they were more likely to be engaged in social media to share their organizations' CSR initiatives [$\beta_{\text{hypocrisy-> CSR social media engagement}}$ = −0.64, $p < 0.001$, H2 supported], be physically, emotionally, and cognitively engaged when performing assigned CSR-related jobs [$\beta_{\text{hypocrisy-> CSR work engagement}}$ = −0.64, $p < 0.001$, H3 supported], and think highly of their organizations' reputation [$\beta_{\text{hypocrisy-> reputation}}$ = −0.71, $p < 0.001$, H4 supported]. CSR social media engagement and work engagement were also found directly, significantly linked to employees' perceived corporate reputation [$\beta_{\text{CSR social media engagement-> reputation}}$ = 0.08, $p < 0.01$; $\beta_{\text{CSR work engagement-> reputation}}$ = 0.25, $p < 0.001$, H5 and H6 supported].

Finally, results of the mediation tests with a bias-corrected bootstrapping procedure ($N = 5000$ samples) identified corporate hypocrisy, CSR social media engagement and CSR work engagement as significant mediators in our proposed model (see Table 4). Three strongest indirect effects consisted of the following: (1) $\beta_{\text{objectivity-> hypocrisy- > CSR social media engagement}}$ = 0.25, $p < 0.001$; (2) $\beta_{\text{objectivity-> hypocrisy-> CSR work engagement}}$ = 0.25, $p < 0.001$; and (3) $\beta_{\text{objectivity-> hypocrisy-> reputation}}$ = 0.27, $p < 0.001$.

**Table 4.** Results of mediation analysis with structural equation modeling for the simplified model (n = 811).

| Structural Equation Model (Direct Effects) | | | | BC 95% CI | |
|---|---|---|---|---|---|
| Paths | Estimate | S.E. | Z | Lower | Upper |
| H1a: Informativeness→Hypocrisy (supported) | −0.15 | 0.05 | −2.82 ** | −0.26 | −0.05 |
| H1b: Relevance→Hypocrisy (supported) | −0.18 | 0.05 | −3.89 *** | −0.28 | −0.09 |
| H1c: Transparency→Hypocrisy (supported) | −0.13 | 0.04 | −3.62 *** | −0.20 | −0.06 |
| H1d: Consistency→Hypocrisy (supported) | −0.09 | 0.05 | −1.75 * | −0.19 | 0.01 |
| H1e: Objectivity→Hypocrisy (supported) | −0.39 | 0.06 | −6.52 *** | −0.50 | −0.27 |
| H1f: Less promotional→Hypocrisy (supported) | −0.16 | 0.03 | −5.23 *** | −0.22 | −0.11 |
| H2: Hypocrisy→CSR social media engagement | −0.64 | 0.03 | −19.15 *** | −0.70 | −0.57 |
| H3: Hypocrisy→CSR work engagement | −0.64 | 0.03 | −19.20 *** | −0.71 | −0.57 |
| H4: Hypocrisy→Reputation | −0.71 | 0.04 | −18.22 *** | −0.79 | −0.63 |
| H5: CSR social media engagement→Reputation | 0.08 | 0.03 | 2.60 ** | 0.02 | 0.14 |
| H6: CSR work engagement→Reputation | 0.25 | 0.04 | 6.62 *** | 0.18 | 0.33 |
| Control Variables | | | | BC 95% CI | |
| Paths | Estimate | S.E. | Z | Lower | Upper |
| Size →Informativeness | 0.08 | 0.03 | 2.86 ** | 0.03 | 0.13 |
| Level of position→Informativeness | −0.08 | 0.03 | −2.86 ** | −0.14 | −0.03 |
| Level of position→Relevance | −0.18 | 0.03 | −6.05 *** | −0.24 | −0.12 |
| Level of position→Transparency | −0.11 | 0.03 | −3.62 *** | −0.17 | −0.05 |
| Age→Consistency | 0.08 | 0.04 | 2.38 * | 0.02 | 0.15 |
| Age→Objectivity | 0.13 | 0.03 | 4.81 *** | 0.08 | 0.19 |
| Age→Less promotional | 0.09 | 0.04 | 2.65 ** | 0.02 | 0.16 |
| Level of position→CSR social media engagement | −0.15 | 0.03 | −4.71 *** | −0.21 | −0.09 |
| Salary→ CSR social media engagement | −0.08 | 0.03 | −3.09 ** | −0.14 | −0.03 |
| Mediation Analysis | | | | BC 95% CI | |
| Paths | Estimate | S.E. | Z | Lower | Upper |
| Hypocrisy as mediator: | | | | | |
| Informativeness→Hypocrisy→CSR social media engagement | 0.10 | 0.04 | 2.78 ** | 0.03 | 0.17 |
| Relevance→Hypocrisy→CSR social media engagement | 0.12 | 0.03 | 3.74 *** | 0.06 | 0.18 |
| Transparency→Hypocrisy→CSR social media engagement | 0.08 | 0.02 | 3.55 *** | 0.04 | 0.13 |
| Consistency→Hypocrisy→CSR social media engagement | 0.06 | 0.03 | 1.73 * | 0.00 | 0.12 |
| Objectivity→Hypocrisy→CSR social media engagement | 0.25 | 0.04 | 6.41 *** | 0.17 | 0.32 |
| Less promotional→Hypocrisy→CSR social media engagement | 0.10 | 0.02 | 5.02 *** | 0.06 | 0.14 |
| Informativeness→Hypocrisy→CSR work engagement | 0.10 | 0.04 | 2.73 ** | 0.03 | 0.17 |
| Relevance→Hypocrisy→CSR work engagement | 0.12 | 0.03 | 3.76 *** | 0.06 | 0.18 |
| Transparency→Hypocrisy→CSR work engagement | 0.08 | 0.02 | 3.64 *** | 0.04 | 0.13 |
| Consistency→Hypocrisy→CSR work engagement | 0.06 | 0.03 | 1.69 * | 0.00 | 0.12 |
| Objectivity→Hypocrisy→CSR work engagement | 0.25 | 0.04 | 6.54 *** | 0.17 | 0.32 |
| Less promotional→Hypocrisy→CSR work engagement | 0.10 | 0.02 | 5.22 *** | 0.07 | 0.14 |
| Informativeness→Hypocrisy→Reputation | 0.11 | 0.04 | 2.76 ** | 0.03 | 0.19 |
| Relevance→Hypocrisy→Reputation | 0.13 | 0.03 | 3.78 *** | 0.06 | 0.20 |
| Transparency→Hypocrisy→Reputation | 0.09 | 0.02 | 3.66 *** | 0.04 | 0.14 |
| Consistency→Hypocrisy→Reputation | 0.06 | 0.04 | 1.75 * | 0.00 | 0.13 |
| Objectivity→Hypocrisy→Reputation | 0.27 | 0.05 | 5.95 *** | 0.19 | 0.37 |
| Less promotional→Hypocrisy→Reputation | 0.11 | 0.02 | 5.02 *** | 0.07 | 0.16 |

**Table 4.** *Cont.*

| | Mediation Analysis | | | BC 95% CI | |
|---|---|---|---|---|---|
| Paths | Estimate | S.E. | Z | Lower | Upper |
| Engagement as mediator: | | | | | |
| Hypocrisy→CSR social media engagement→Reputation | −0.05 | 0.02 | −2.63 ** | −0.09 | −0.01 |
| Hypocrisy→CSR work engagement→Reputation | −0.16 | 0.03 | −6.01 *** | −0.22 | −0.11 |
| Hypocrisy and engagement as joint mediators: | | | | | |
| Informativeness→Hypocrisy→CSR social media engagement→Reputation | 0.01 | 0.00 | 1.92 * | 0.00 | 0.02 |
| Informativeness→Hypocrisy→CSR work engagement→Reputation | 0.02 | 0.01 | 2.51 * | 0.01 | 0.05 |
| Relevance→Hypocrisy→CSR social media engagement→Reputation | 0.01 | 0.00 | 2.16 * | 0.00 | 0.02 |
| Relevance→Hypocrisy→CSR work engagement→Reputation | 0.03 | 0.01 | 3.19 * | 0.01 | 0.05 |
| Transparency→Hypocrisy→CSR social media engagement→Reputation | 0.01 | 0.00 | 2.09 * | 0.00 | 0.01 |
| Transparency→Hypocrisy→CSR work engagement→ Reputation | 0.02 | 0.01 | 2.89 * | 0.01 | 0.04 |
| Objectivity→Hypocrisy→CSR social media engagement→Reputation | 0.02 | 0.01 | 2.39 * | 0.01 | 0.04 |
| Objectivity→Hypocrisy→CSR work engagement→Reputation | 0.06 | 0.01 | 4.76 *** | 0.04 | 0.09 |
| Less promotional→Hypocrisy→CSR social media engagement→Reputation | 0.01 | 0.00 | 2.35 * | 0.00 | 0.02 |
| Less promotional→Hypocrisy→CSR work engagement→Corporate reputation | 0.03 | 0.01 | 3.97 *** | 0.02 | 0.04 |
| Factors | R-Square Estimate | S.E. | Z | | |
| Corporate hypocrisy | 0.70 | 0.03 | 28.62 *** | | |
| CSR social media engagement | 0.44 | 0.04 | 10.75 *** | | |
| CSR work engagement | 0.41 | 0.04 | 9.61 *** | | |
| Corporate reputation | 0.89 | 0.02 | 51.43 *** | | |

Note: CFI = 0.95; RMSEA = 0.045 (C.I.: 0.043–0.047); SRMR = 0.06; $\chi^2$ = 2513.08 ***; *df* = 958; $\chi^2$/df = 2.62; n = 808. BC 95% C.I.: Bias-corrected 95% bootstrapped confidence interval (C.I.) based on 5000 resamples. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

## 5. Discussion and Conclusions

Using data collected from an employee survey (n = 811) and controlling age, level of management position, salary, and gender, we found when an organization's CSR communication with its stakeholders was effective—being informative, relevant, transparent, consistent, and in a factual tone, its employees were less likely to think the organization's CSR activities were hypocritical, which is consistent with what prior empirical studies concluded [5,10,11]. Results also indicated that the level of employees' perceived corporate hypocrisy was negatively related to the degree to which they thought highly of their employers' corporate reputation. This supported previous studies of stakeholders' perceived CSR motives, among which egoistic-driven motives could trigger stakeholders' skepticism and influence CSR outcomes [77,96]. Moreover, effective CSR communication was positively associated with employees' active promotion of their organizations' CSR initiatives on social media [54] and engagement in CSR-related work—being physically invested in their assigned CSR-related work (physical engagement), feeling positive and excited about the work (emotional engagement), and staying focused and absorbed at work (cognitive engagement) [30,57,58]. In accordance with what previous research has suggested [64,65,71,72], when employees were actively engaged on social media and in actual CSR work, they perceived their organizations to be highly reputable. Finally, employees' perception of corporate hypocrisy, social media engagement, and CSR work engagement turned out to be significant partial mediators for the relationship between effective CSR communication and corporate reputation, which echoed the results of a prior partial me-

diation study [74] linking CSR communication, corporate performance, and employees' emotional attachments.

### 5.1. Theoretical Implications

This study contributed to past literature on CSR and employee communication along the following dimensions. First, it enhanced theoretical discussions on how internal stakeholders', such as employees', reactions to CSR communication [14] can shape corporate reputation (e.g., Kim's [5] process model linking CSR communication to corporate reputation). Results of this study also helped to enhance our understanding of the role of CSR communication in relation to employees' perceptions of their employers' CSR motives [12,13]. Second, this research drew upon and extended the aforementioned process model [5] within an employee communication context by building a new framework to identify the mediating effects of corporate hypocrisy, CSR social media and work engagement on the association between CSR communication factors and corporate reputation. It applied the social exchange theory (SET) [27] to explain that when an organization's informative, relevant, transparent, consistent, and factual CSR communication fulfilled its stakeholders' expectations, its employees would reciprocate positively by perceiving less hypocrisy toward corporate behavior and thinking of their employers' reputation more highly. We also went beyond the theoretical reasonings underlying Kim's [5] process model of CSR communication and explained the mediating role of employees' social media engagement and CSR-related work engagement from the lens of signaling theory [28] effective CSR communication as a credible and effective signal that elicits employees' individual and collective processing/decoding of the received CSR information, and the favorable evaluations of their employers' CSR initiatives and corporate reputation that follow. Last but not least, Cheng et al. [96] also discussed how stakeholders' four types of CSR motives in disasters might influence their relationships with a corporation. However, limited literature has so far focused on internal stakeholders' perspectives such as employees' expectations of organizational CSR communication, social media and work engagement, and reputation. This study thus filled the gap by re-examining and confirming the application of critical CSR communication factors proposed by Kim and Ferguson [3,4] and Kim [5] from the perspective of employees. That being said, this study may benefit CSR professionals by validating the theoretical construct of effective CSR communication via a sample of employees, adding additional empirical evidence to the existing literature.

### 5.2. Practical Implications

Our study helped make the business case for the value of the internal audience of a corporation's CSR communication. Our findings have confirmed the importance of promoting informativeness, relevance, transparency, consistency, and factual tone in a system of CSR communication with internal and external stakeholders. Chief communication officers (CCOs) and top management need to acknowledge the link between such effective CSR communication and strengthened corporate reputation and design and implement corporate CSR strategies accordingly. The linking node between CSR and reputation also resides in employees' active social media engagement promoting their employers' CSR initiatives, employees' actual CSR-related work engagement, and their lack of hypocrisy or trust toward their employers' intrinsic or non-altruistic CSR motives. Organizational communication should be practiced for the purpose of motivating employees to become 'brand ambassadors' on social media communicating CSR with external audiences, engaging them in productive CSR-related work, and promoting employees' understanding of their organizations' CSR motives.

### 5.3. Limitations

Although this study accomplished significant findings, some limitations must be specified here. First, this study focused on employees' CSR social media and work engagement, and further studies might explore the perspectives of external stakeholders such as

suppliers or activists and re-examine the relationships among CSR communication factors, corporate hypocrisy, social media and work engagement, and corporate reputation. Second, as Kim [5] has suggested, consumer–company identification (CCI), referred to as "the degree to which consumers identify with a company and view it as similar to themselves" (p. 1144, [5]), might moderate the associations between CSR communication factors and corporate reputation, future research should focus on the moderating role of identification among employees and determine its potential impact on CSR outcomes. Last but not least, except for corporate reputation, organization-public relationships [97] and media publicity are also important CSR outcomes, and they deserve more exploration in future studies.

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