

# The Process of CSR Communication—Culture-Specific or Universal? Focusing on Mainland China and Hong Kong Consumers

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## Abstract

Through two representative surveys—one in Beijing the other in Hong Kong (HK)—this study empirically validates an existing U.S.-based model of corporate social responsibility (CSR) communication process. The study also extends the model by adding government trust as a second moderator and government involvement as a unique dimension of CSR communication. The perceived presence of CSR communication factors results in increases in consumers' cognitive, affective, and behavioral responses. In turn, these increases improve favorable corporate reputation perception. Such results demonstrate the significant contributions of CSR communication dimensions to positive consumer outcomes in Chinese contexts. The process of CSR communication has significantly different features in Chinese contexts than in Western ones. Chinese consumers (both Beijing and HK) revealed a very high tolerance and acceptance of CSR communication with a self-promotional tone. The trust levels of HK consumers in the government tended to negatively moderate the effectiveness of CSR communication, while those of Beijing consumers did not.

## Keywords

corporate social responsibility communication, China, Hong Kong, process model, consumer knowledge of CSR, consumer trust, engagement, corporate reputation.

People tend to assume that corporate social responsibility (CSR) communication is effective if the outcomes of CSR activity are found to be successful. However, if we

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neglect to distinguish the contributions of effective CSR communication from those of CSR performance, we cannot not fully understand the role of CSR communication. CSR communication is considered to be critical in increasing consumer awareness of, trust in, and engagement with socially responsible companies and in convincing consumers to reward socially responsible companies (Bentele & Nothhaft, 2011; Crane & Livesey, 2003; Kim, 2017). Yet only a handful of previous studies have empirically demonstrated how CSR communication improves cognitive, affective, and behavioral responses of consumers (e.g., Kim, 2017).

A recent study (Kim, 2017) empirically investigating the process of CSR communication in the U.S. context proposed the process model of CSR communication addressing relationships among CSR communication dimensions, consumers' cognitive (knowledge), affective (trust), and behavioral response (engagement), and corporate reputation. The model suggested that effective CSR communication, which constitutes meeting consumer expectations through being transparent, informative, personally relevant with a fact-based tone in communication, can result in increased consumer knowledge and trust in companies' CSR commitment. In turn, effective CSR communication brings with it more positive corporate reputation (Kim, 2017). Kim's process model successfully revealed the clear linkages between CSR communication components and consumers' responses. Addressing the role of communication components, however, it should be pointed out that the model is based solely on U.S. contexts and seems to lack the sociocultural elements of CSR such as the role of relevant social institutions—governmental system, industry unions, activist groups, and legal institutions—that come into play in CSR contexts (Campbell, 2006, 2007). In fact, CSR communication works differently according to cultural differences and socioeconomic environmental settings (Matten & Moon, 2008; Welford, 2004, 2005). The status of CSR development and acceptance also differs by culture, as do CSR-supporting societal and political systems (Matten & Moon, 2008). In mainland China, for instance, social interactions between businesses and publics are mainly framed by governmental institutions; this is due to the government's political and cultural power to influence the Chinese market economy (Keith & Peerenboom, 2005). This is distinctive from those in Western countries where other social institutions of media, civil society, activist groups, or nongovernmental organizations (NGOs) play equally important or even more pronounced roles in framing corporate behaviors (Campbell, 2006; Kim & Ji, 2017).

Given the process of CSR communication may vary in different cultural contexts, this study attempts to test the process of CSR communication in Chinese contexts by applying the existing U.S.-based process model of CSR communication (Kim, 2017). In doing so, this study aims to provide a culturally relevant theoretical framework that could help demonstrate the contributions of CSR communication. In such fashion, this work extends the model by adding sociocultural elements—that is, government trust as a potential moderator in the process as well as government involvement as a unique dimension of CSR communication in Chinese contexts (both mainland China and Hong Kong). The significance of this study lies in unveiling similar and idiosyncratic aspects of how CSR communication works in relation to consumers' cognitive, affective, and behavioral responses in Chinese contexts.

## Literature Review

### *CSR Communication and Its Effectiveness*

The success of CSR communication, according to previous research, is determined by increased stakeholder awareness, involvement, and trust, improved stakeholder-organization relationships, and reputation enhancement (Crane & Glozer, 2016; Du, Bhattacharya, & Sen, 2010). Increased stakeholder awareness can be obtained from a company's communication efforts sharing its detailed CSR activities such as specific commitments, social impacts, and motives of a company's CSR activities (Du et al., 2010). Improved stakeholder involvement and engagement can also be secured by effective CSR communication in which a company attempts to make CSR messages be more personally relevant and transparent (Jahansoozi, 2006; Morsing & Schultz, 2006). In addition, by securing CSR communication to be transparent and consistent, consumers' trust in a company's CSR commitment can be improved (Bentele & Nothhaft, 2011; Schlegelmilch & Pollach, 2005).

Many previous studies have indicated which aspects of CSR communication contribute to the success of CSR and CSR communication (Du et al., 2010; Fassin & Buelens, 2011; Koep & O'Driscoll, 2014). Few have empirically tested the effectiveness of different CSR communication aspects. Du et al. (2010) proposed the importance of message content, channel, and industry-specific aspects of CSR fit in CSR communication. These CSR communication components, however, were not empirically tested in their conceptual paper. Fassin and Buelens (2011) also emphasized the importance of sincerity and hypocrisy in the contents of CSR communication, proposing a linkage between CSR activities and CSR communication. Neither did they test the effectiveness of these aspects on communication outcomes.

Some scholars have argued that if CSR communication is meeting consumer expectations in terms of what and how to communicate CSR activities, such communication efforts can be considered effective (Kim & Ferguson, 2014, 2018) and result in more favorable outcomes such as increased CSR knowledge, trust, and more favorable corporate reputation perception (Kim, 2017). This linkage is possible under the assumption that when consumer expectations are met for a company's CSR communication, consumer responses tend to be more favorable based on expectation-confirmation theory (Bhattacharjee, 2001; Kim, 2017; Oliver, 1980, 1993). Kim (2017) suggested that when CSR communication factors that are expected by consumers are secured in a company's CSR communication, the outcomes of such communication—consumer CSR knowledge, trust, and corporate reputation perception—tend to be higher and more favorable. Specifically, in her nationwide survey study of U.S. consumers, she found that when consumers perceived a company's CSR communication to contain CSR informativeness, transparency, consistency, and personal relevance with a more factual and less promotional tone, there was increased consumer CSR knowledge and trust in CSR commitment, along with more positive corporate reputation perceptions. Different from her original prediction on CSR engagement, she found no mediation effects of CSR engagement between CSR communication factors and corporate reputation or any positive effect of CSR engagement on reputation. She further argued this

perplexing finding could be interpreted as a warning sign of consumer dissatisfaction on their existing engagement with companies' CSR activities.

Previous research on CSR communication has also documented the importance of stakeholder-specific factors that might moderate communication effectiveness; these factors include stakeholder skepticism, stakeholder identification, and issue support or involvement (Dawkins, 2004; Du et al., 2010; Maignan & Ferrell, 2004; Schlegelmilch & Pollach, 2005). For instance, Du et al. (2010) proposed some stakeholder characteristics that are contingency factors affecting communication outcomes, such as stakeholder types, levels of issue support or involvement, and social value orientation. Stakeholder expectations toward organizations' CSR activity will vary depending on stakeholder type (e.g., legislators, nonprofit organizations, or shareholders). Communication effectiveness is thus moderated. Similarly, the levels of stakeholders' issue support and their own social value orientation can determine their motivation to process CSR communication, thereby influencing communication effectiveness (Du et al., 2010; Schlegelmilch & Pollach, 2005).

In her process model, Kim (2017) investigated in particular consumer-company identification (CCI) as a moderator to affect the effectiveness of CSR communication factors. CCI is defined as the degree to which consumers identify themselves as being similar to an organization (Bhattacharya & Sen, 2003; Sen & Bhattacharya, 2001). Kim found that the positive effects of CSR communication factors on consumer CSR knowledge, trust, and perception of corporate reputation are larger among U.S. consumers with high levels of CCI than among those with low CCI levels. In addition, a detrimental effect of having a promotional tone in CSR communication was smaller for U.S. consumers with high CCI levels than those with low levels. By applying an expectation-evidence framework using selective processing and confirmatory bias theory (Dawar & Pillutla, 2000; Dean, 2004), Kim explained that to preserve their existing high identification with a company, U.S. consumers with high CCI tend to perform selective information processing and interpretation of CSR communication based on confirmatory bias (Dawar & Pillutla, 2000). Those high identifiers are thus more accepting of a promotional tone in the company's CSR communication than those with low CCI.

Some of the previous research has empirically provided linkages among CSR communication, positive outcomes, and moderating factors (e.g., Kim, 2017). It, nonetheless, is still limited in terms of providing culturally relevant frameworks of CSR communication process. For instance, the findings of Kim (2017) were applicable to the U.S. context; they may not be useful in the Chinese context where different cultural standards prevail. That is, this existing model may well address consumers' psychological dynamics in the process of CSR communication by unveiling the roles of CCI, consumer knowledge, or consumer trust. However, the sociocultural aspects of CSR and CSR communication seem to be missing from the model. For example, it does not account for how varying socioeconomic environmental settings of CSR may affect the process of CSR communication. In fact, the way corporations practice CSR and CSR communication is largely affected by sociocultural environments (Campbell, 2006, 2007). CSR in Western countries emerged from the bottom up, through

pressure applied by NGOs or civil society; CSR in mainland China has developed from the top down, through government-driven legislation and registration (Kim & Ji, 2017; Rothlin, 2010).

The driving forces of CSR and CSR communication thus clearly differ by culture and these differences may affect the process of CSR communication. Indeed, some researchers have identified fundamental cultural differences among countries in terms of CSR practice, consumer expectations of CSR, and consumer perceptions of it (Y. Cheung, Jiang, Mak, & Tan, 2013; Katz, Swanson, & Nelson, 2001). Thus, it is necessary for researchers to validate the CSR communication process model by testing the consequences of CSR communication factors in different cultures as well as to extend the model by adding to its sociocultural elements. This study thus attempts to fill the void by validating and extending the existing model in Chinese contexts using national surveys in Beijing (mainland China) and HK.

### *CSR and CSR Communication in China*

Public perceptions of CSR are often culturally shaped. Demands of stakeholders concerning companies' CSR or specific CSR domains are also largely affected by specific cultural settings (Katz et al., 2001). For instance, while philanthropic giving has been embedded in corporate culture with systematic societal supports in Western countries, there is no such cultural and systematic basis in Eastern countries (Y. Cheung et al., 2013). Investigating CSR practice in mainland China, Yin, Rothlin, Li, and Caccamo (2013) also suggested that stakeholder identification and prioritization of corporations vary by national contexts. Moreover, there is a distinct cultural difference related to the positive relationships between CSR areas and brand value. Employee- or community-related CSR commitments tend to generate more positive brand values in East Asian countries such as China, Japan, and South Korea, while environment-related CSR commitments show more positive brand values in the United States (Bouvain, Baumann, & Lundmark, 2013).

As CSR practice in China is catching up with Western practice (Welford, 2004, 2005), CSR research in China has also experienced rapid growth in recent years (Moon & Shen, 2010). Much research on CSR in mainland China and HK has focused on how multinational corporations approach CSR in different markets and how their CSR practices are different from those of their home markets (Moon & Shen, 2010; Welford, 2004, 2005). Moon and Shen (2010) suggested that CSR research in China has predominantly addressed ethical aspects of CSR practice, neglecting to emphasize other features such as the social or environmental focus and stakeholder perspectives. In terms of CSR communication, research has suggested that Chinese companies tend to lack a systematic design to their communication; they are also limited in the media channels through which they implement CSR communication, relying too heavily on their own corporate websites (J. Wang & Chaudhri, 2009). A comparative study on CSR in BRIC countries—Brazil, Russia, India, and China—also suggested that, among these four countries, Chinese companies are the least communicative about CSR with stakeholders (Lattemann, Fetscherin, Alon, Li, & Schneider, 2009). This

can be primarily attributed to the role of government in the Chinese market economy (Sjöström & Welford, 2009; Welford, 2005). Most Chinese companies consider CSR reports or communicating CSR with their stakeholders as “a compliance issue” (Sjöström & Welford, 2009, p. 283) to better manage organization-government relationship (Kim & Ji, 2017; Marquis & Qian, 2014). Indeed, in mainland China the very practice of corporate CSR and CSR communication is still considered to be rather a token to governmental requirements, certainly not something embedded in corporate principles and cultures (L. Wang & Juslin, 2009). Not surprisingly then, consumers’ psychological dynamics in the process of CSR communication seem to be affected by the role of government.

For instance, a recent study investigating Chinese (both mainland China and HK) consumers’ expectations of CSR communication found government involvement to be “a salient expectation dimension” (Kim & Ji, 2017, p. 582). That is, Chinese consumers want to know whether the government is involved in a company’s CSR activities in the company’s CSR communication. Kim and Ji (2017) further explained the unique characteristics of Chinese expectations of government involvement in CSR communication, saying it could be attributed to the pervasive role the Chinese government plays in companies’ CSR and cultural tendencies to rely on hierarchical authority in mainland China and HK. This is distinctive from Western countries (Dawkins, 2004; Morsing & Schultz, 2006).

Thus, to understand the process of CSR communication better in China, it is necessary to examine the applicability of the existing U.S.-based model in Chinese contexts as well as to explore the role of the unique sociocultural characteristics—that is, government involvement and consumers’ perceptions of it—in shaping consumers’ psychological dynamics in the process of CSR communication. This study includes consumers in both mainland China (Beijing) and HK to help gather a holistic understanding of Chinese contexts in CSR communication, considering that mainland China and HK are uniquely different in their political, economic, and social development (D. K. Cheung, Welford, & Hills, 2009). Aspects of the government’s role and public trust in the government in mainland China and HK are discussed in the following sections.

### ***Government Role in CSR in China***

The Chinese government has long exerted a great influence on China’s economic sector (Davidson & Yin, 2017). The Chinese government has in fact been gradually reducing its control over the economic activities of companies (Witt & Redding, 2014). Nonetheless, it still represents a driving force in nationwide CSR adoption, unlike the driving forces of civil society or NGOs in Western countries (Kuo, Yeh, & Yu, 2012; Marquis & Qian, 2014). In its revised Company Law of 2006, the government declared CSR to be a legal rule of operating business in mainland China. As a result of such government initiatives, companies have started to adopt CSR as a way of gaining social and local legitimacy (Gugler & Shi, 2009).

Despite the declaration, companies vary in the degree to which they adopt CSR. State-owned enterprises naturally adopted CSR immediately after the government

call. Chinese government can intervene in all state-owned companies' operations through the state-owned assets supervision and administration commission (Davidson & Yin, 2017; Hofman, Moon, & Wu, 2017). Listed companies in the Shanghai Stock Exchange and Shenzhen Stock Exchange have also adopted CSR quite quickly, as they are also directly regulated by a government agency, China Securities Regulatory Commission (Gao, 2011). Most of private companies lag behind, as they bear relatively weak pressure from the Chinese government (Hofman et al., 2017).

Since its sovereignty was transferred to China from the United Kingdom in 1997, HK has operated under the principle of "one country, two systems," which guarantees keeping HK's economic and political systems unchanged for 50 years (Summers, 2016). HK is historically quite different from mainland China in political, social, and economic characteristics (Kim & Ji, 2017; Welford, 2005), although it has experienced greater intervention by the Chinese central government since the Umbrella movement of 2014 (Kim & Ji, 2017). Previous CSR research has also identified some differences between mainland China and HK such as the varying consequences and consumer perceptions of CSR (Y. Cheung et al., 2013; Kim & Ji, 2017). Indeed, the role that the HK government plays in promoting CSR is minimal, quite distinct from mainland China (D. K. Cheung et al., 2009; Gill & Leinhach, 1983). With its government's laissez-faire approach (Heritage Foundation, 2008), HK has been able to secure a high degree of economic freedom and global integration (Wong, Wan, & Hsiao, 2011). Thus, CSR development in HK has been mainly driven by the competitive pressure of global market and the influence of "historical ties to British business" (Welford, 2004, p. 46). Given the differences between mainland China and HK, both of the two Chinese societies need to be explored for a holistic understanding of the CSR communication process.

### *Moderating Role of Government Trust*

Mainland Chinese publics' attitude and behavior toward the corporate field of China tend to be framed by their perceptions of the Chinese government (Tsoi, 2010; Wu, 2007). Chinese publics tend to consider the government to be their adjudicator of or protector against unethical corporate behaviors (Kim & Ji, 2017; Rothlin, 2010; Tsoi, 2010). They tend to expect the government to intercede when companies behave unethically (Wu, 2007). Thus, this study considers publics' government trust as a potential moderator influencing the effectiveness of a company's CSR communication efforts in mainland China. Government trust is defined as citizens' overall belief in the reliability of their government on its responsiveness and governance (Hetherington, 1998; Miller, 1974). Many Western democratic countries have experienced a trust-crisis (Yang & Tang, 2010), but the Chinese government has enjoyed high political trust and public support, as seen in worldwide cross-national surveys such as Edelman trust barometer (China ranked at the top in government trust in Edelman's 2017 survey, Edelman, 2017, January 17) and Asian Barometer and World Value Survey (Kennedy, 2009). Previous research has attributed such a high level of government trust to China's economic growth (Holbig & Gilley, 2010; Zeng, 2014; Zhao, 2009).

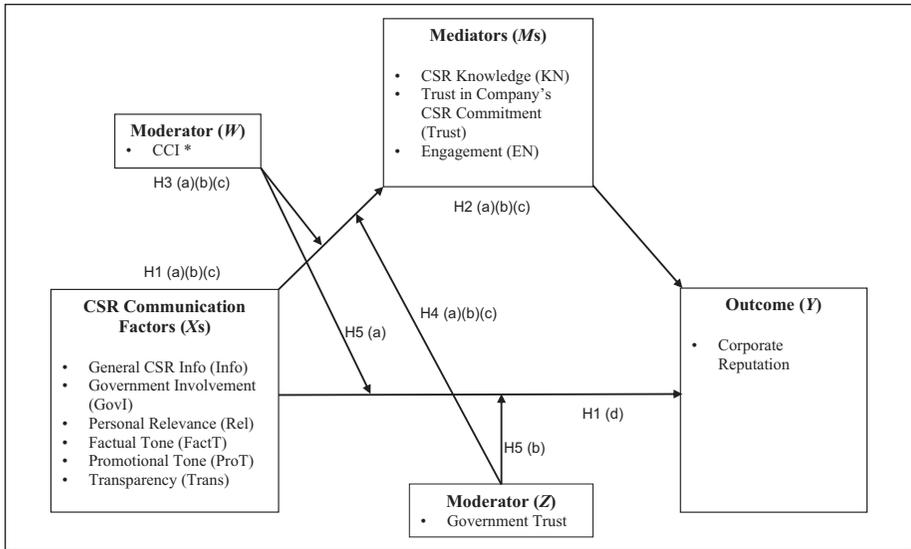
Given the astounding progress of mainland China in its economy led by the Chinese government in the past four decades, the mainland Chinese tend to believe that their material well-being is due to their government and its efficient policies (Wright, 2010).

However, HK government has been deprived of such high public support. Government trust in HK is much lower than in mainland China. According to Edelman 2017 trust barometer survey (Edelman, 2017, January 17), only 40% of HK respondents said that they trusted the HK government, which is lower than the United States (47%), but 76% of mainland Chinese respondents answered they trusted the government. Different types of polity may be applied to explain the varied government trust levels in the two Chinese societies. Mainland China is an authoritarian regime where government plays an all-round role in society; HK is a semidemocratic society where citizens with democratic values can challenge the established authority (Wong et al., 2011). In addition, since the Umbrella Movement of 2014, Chinese central government's increased intervention with HK and the HK government's unresponsive policies may have contributed to low trust levels (among HK residents) of the HK government (Li & Chan, 2017).

### *Theoretical Framework of CSR Communication*

The government-involvement factor was identified in previous research as a unique dimension of CSR communication that is expected by both mainland Chinese and HK consumers (e.g., Kim & Ji, 2017). Because of this, the current study includes the government-involvement factor as part of CSR communication dimensions, and predicts more positive outcomes will follow when consumers perceive the presence of government involvement information in a company's CSR communication. This study also adopts the other CSR communication factors (i.e., CSR informativeness, transparency, personal relevance, factual tone, and promotional tone) that were identified in previous research (Kim & Ferguson, 2018; Kim & Ji, 2017). The expectation-confirmation theory suggests that when people's expectations are confirmed, their evaluation toward an object tends to be more favorable (Bhattacharjee, 2001; Oliver, 1993). This study applies this theory, proposing that the perceived presence of CSR communication factors that are expected by Chinese consumers will result in more positive responses (Kim & Ji, 2017).

In addition, by applying an expectation-evident framework of selective information processing and confirmatory bias (Dawar & Pillutla, 2000; Dean, 2004) into the CSR context (Kim, 2017), this study also examines CCI as a moderator in the CSR communication process in China. The effectiveness of CSR communication factors will be larger among people with high CCI levels than those with low levels. Finally, given the unique expectations of Chinese consumers toward government involvement in both mainland China and HK (Kim & Ji, 2017), this study also considers consumers' government trust levels as a potential second moderator in the process. Chinese publics are likely to expect the presence of government involvement in companies' CSR communication and they tend to rely on authority (Kim & Ji, 2017; Rothlin, 2010; Tsoi, 2010); therefore, their responses toward a company's CSR communication efforts may be more



**Figure 1.** The proposed dual moderated mediation model of CSR communication.

Note. CSR = corporate social responsibility; CCI = consumer-company identification; H = hypothesis.

positive among government trusters. When they trust their government to reliably govern corporations to be socially responsible, their general responses toward companies' CSR activities and their CSR communication efforts could be more favorable. Thus, this study proposes a dual moderated mediation model of CSR communication by CCI and government trust in Chinese contexts (see Figure 1 for the proposed model), extending the existing CSR communication process model (Kim, 2017).

**Hypothesis 1:** The perceived presence of CSR communication factors (i.e., general CSR info, transparency, factual tone, personal relevance, and government involvement) in companies' CSR communication will be positively associated with consumers' (a) CSR knowledge, (b) trust in the companies' CSR commitment (trust), (c) engagement, and (d) corporate reputation, but the perceived presence of a self-promotional tone will be negatively associated with the outcomes.

**Hypothesis 2:** Consumers' (a) CSR knowledge, (b) trust, and (c) engagement will positively mediate the effects of the CSR communication factors on corporate reputation.

**Hypothesis 3:** CCI will positively moderate the indirect effect of the CSR communication factors on corporate reputation mediated by (a) CSR knowledge, (b) trust, and (c) engagement: As CCI increases, the indirect effects will increase.

**Hypothesis 4:** Government trust will positively moderate the indirect effect of the CSR communication factors on corporate reputation mediated by (a) CSR knowledge, (b) trust, and (c) engagement: As government trust increases, the indirect effects will increase.

**Hypothesis 5:** The direct effect of the CSR communication factors on corporate reputation will be moderated by (a) CCI and (b) government trust levels, increasing as these two increase.

**Research Question:** Are there any differences in the dual moderated mediation model of CSR communication between mainland China (Beijing) and HK?

## Methodology

This study employed two online surveys to collect data in Beijing and HK. Considering the difficulty of representing the total population of mainland China, the study selected Beijing, in mainland China, as it is the capital city and considered, culturally and politically, to be the heart of mainland China (Kim & Ji, 2017). To secure representative samples of each city, participants were recruited from the consumer panels managed by an international market research firm specialized in consumer market research. The firm provided participants with rewards in exchange for their participation. Participants were invited based on each city's census data of gender ratios and age distributions (National Bureau of Statistics of China census 2016 for Beijing and HK Government Census 2016 for HK).

## Sample and Procedure

In May 2017, data collection was completed in about 20 days for each city. A total of 1,110 consumers participated in the Beijing survey, and a total of 1,082 consumers participated in the HK survey. In the Beijing sample, participants were 54% male;  $M_{\text{age}} = 37.70$ ,  $SD = 13.53$ ,  $\text{Range}_{\text{age}} = 18$  to 76 years, whereas 47% of participants were male in the HK sample;  $M_{\text{age}} = 43.05$ ,  $SD = 14.63$ ,  $\text{Range}_{\text{age}} = 18$  to 82 years. Both samples were considered representative in terms of gender ratios and age distributions in each city.

At the outset, each city's residents who revealed a clear understanding about CSR (by clicking a correct answer for a CSR-filtering question) were directed to proceed with the surveys. They were then asked to select one company that they could think of in relation to its CSR activities from a list of 30 companies<sup>1</sup> provided or to write one company's name in a text box if the company they thought of was not on the list provided. The 30-company list was created based on top CSR indices and awards of mainland China (e.g., China enterprise evaluation association, 2015, Top 500 Chinese CSR; China.org, 2016) and HK (e.g., HK Quality Assurance Agency, 2016, HKQAA CSR Index) from the years of 2015 and 2016. The most frequently selected company in the Beijing sample was Alibaba group ( $n = 272$ ), followed by Tencent ( $n = 136$ ), Huawei ( $n = 112$ ), China Mobile ( $n = 92$ ), McDonald's ( $n = 70$ ), Wanda Group ( $n = 53$ ), Microsoft ( $n = 44$ ), Coca Cola ( $n = 37$ ), Proctor & Gamble ( $n = 31$ ), and Volkswagen ( $n = 31$ ). The remaining 21 companies were selected by 18.5% of the Beijing sample ( $n = 205$ ), and 27 participants selected companies that were not shown in the list such as Nokia, Amway, and so on. In the HK sample, the most highly selected company was Hong Kong Jockey Club ( $n = 392$ ), McDonald's ( $n = 382$ ), MTR ( $n = 64$ ), United Asia Finance ( $n = 46$ ), Coca-Cola ( $n = 31$ ), and Octopus ( $n = 22$ ). The remaining 25 companies were selected by 13.4% of the HK

sample ( $n = 145$ ), and 44 participants selected companies that were not shown in the list such as HSBC, Cheung Kong Holdings, and so forth. After selecting one company, participants completed a survey questionnaire.

## Measures

*Antecedents (Six CSR Communication Factors).* Following the recommendations of the previous studies that extracted commonly expected CSR communication factors from consumers' expectations (e.g., Kim & Ferguson, 2014; Kim & Ji, 2017), this study adopted the measures of six CSR communication factors: general CSR information, government involvement, personal relevance, factual tone, self-promotional tone, and transparency (three items measures for all communication factors except general CSR information's five-item measures).

*Three Mediators.* CSR knowledge was defined as consumer awareness of a company's CSR activities and measured with three items adopted from previous studies (e.g., Smith & Park, 1992). Trust in company's CSR commitment (Trust) was defined as consumers' firm belief in the reliability of a company's promises on its CSR activities and measured with four items (Kim, 2017). Engagement was defined as consumers' interactions with and participations in a company's CSR activities and measured with three items adapted from previous studies (e.g., McMillan & Hwang, 2002).

*Consumer-Company Identification.* This moderator was defined as the degree to which consumers identify themselves with a company as similar in values (Bhattacharya & Sen, 2003) and measured with six items adopted from previous research (Mael & Ashforth, 1992).

*Government Trust.* To measure government trust, the four-item measure was adapted from Brockner, Siegel, Daly, Tyler, and Martin (1997). For the Beijing sample, Chinese central government trust was measured, and for the HK sample, HK government trust was measured.

*Corporate Reputation.* Corporate reputation was defined as consumers' aggregated assessment of a company's past actions and future prospects and measured with the Harris-Fombrun reputation quotient (Fombrun, Gardberg, & Server, 2000).

All adopted items were translated into local languages for each sample (simplified Chinese for Beijing and traditional Chinese for HK) and measured using a 7-point scale. The reliabilities of all these variables were acceptable in both samples (see Table 1).

## Results

### Mediation Analyses

To test proposed hypotheses, PROCESS (Hayes, 2013) was used. First, mediation analyses (Model 4) were performed to examine Hypothesis 1 (direct effects of CSR

**Table 1.** Reliabilities and Means and Standard Deviations of Variables.

Variables	Beijing sample		Hong Kong sample	
	$\alpha$	<i>M</i> ( <i>SD</i> )	$\alpha$	<i>M</i> ( <i>SD</i> )
CSR communication factors				
General CSR information (INFO)	.91	5.38 (1.04)	.91	4.93 (0.89)
Government involvement (GovI)	.79	5.47 (0.91)	.85	4.91 (0.88)
Personal relevance (REL)	.87	5.35 (1.06)	.87	4.57 (0.95)
Factual tone (FactT)	.87	6.15 (0.83)	.86	4.92 (0.90)
Self-promotional tone (ProT)	.89	4.94 (1.49)	.74	4.28 (0.90)
Transparency (Trans)	.82	5.17 (1.02)	.76	4.39 (0.82)
CSR knowledge (KN)	.90	5.14 (1.19)	.88	4.58 (0.99)
Trust in company's CSR commitment (Trust)	.89	5.56 (0.89)	.93	4.99 (0.94)
CSR engagement (EN)	.93	4.53 (1.57)	.94	3.98 (1.32)
Consumer-company identification (CCI)	.92	4.51 (1.26)	.93	3.71 (1.14)
Government trust (GovT)	.92	5.26 (1.13)	.95	4.05 (1.29)
Corporate reputation	.92	5.65 (0.87)	.90	4.85 (0.92)

Note. CSR = corporate social responsibility.

communication factors on the three mediators and corporate reputation) and Hypothesis 2 (the mediation effects). For both Beijing and HK samples, the perceived presence of general CSR info, factual tone, personal relevance, and government involvement in the companies' CSR communication was positively related to all three mediators and corporate reputation, supporting Hypothesis 1 (see Table 2 for coefficients and significance levels for the impacts). However, for the Beijing sample, the direct effects of transparency on corporate reputation were not statistically significant. Neither were the direct effects of a self-promotional tone on trust in CSR commitment and corporate reputation. For the HK sample, the direct effects of the self-promotional tone on corporate reputation were also not significant (see Table 2). In addition, unlike our original hypothesis predicting its negative relationships, the self-promotional tone revealed significantly positive relationships with CSR knowledge and engagement for both samples as well as with trust in the companies' CSR commitment for the HK sample. Thus, Hypothesis 1 were not supported for the self-promotional tone factor, as the directions were the opposite.

For the mediation tests, the effects of all CSR communication factors on corporate reputation except the self-promotional tone were mediated by consumers' CSR knowledge, engagement, and trust in the companies' CSR commitment, supporting Hypothesis 2 (a), (b), and (c) for the Beijing sample. All confidence intervals (CIs) were entirely above zero for all three mediators (see Table 3 for indirect effect estimates and CI). However, for the self-promotional tone factor, CSR knowledge significantly mediated the impact of the promotional tone, supporting Hypothesis 2 (a), whereas CSR engagement and trust did not mediate the impact of the promotional

**Table 2.** Coefficients of CSR Communication Factors' Direct Effects in Beijing and HK Samples.

	Beijing sample (n = 1,110)				HK sample (n = 1,082)			
	Mediators			DV	Mediators			DV
	KN	EN	Trust	REP	KN	EN	Trust	REP
INFO	.503***	.412***	.441***	.072**	.483***	.229***	.549***	.125***
KN	—	—	—	.129***	—	—	—	.122***
EN	—	—	—	.031*	—	—	—	.080***
Trust	—	—	—	.604***	—	—	—	.554***
	R <sup>2</sup> = .20	R <sup>2</sup> = .13	R <sup>2</sup> = .26	R <sup>2</sup> = .68	R <sup>2</sup> = .22	R <sup>2</sup> = .28	R <sup>2</sup> = .31	R <sup>2</sup> = .64
FactT	.605***	.527***	.666***	.116***	.637***	.414***	.740***	.173***
KN	—	—	—	.136***	—	—	—	.111***
EN	—	—	—	.031*	—	—	—	.074***
Trust	—	—	—	.575***	—	—	—	.514***
	R <sup>2</sup> = .19	R <sup>2</sup> = .14	R <sup>2</sup> = .38	R <sup>2</sup> = .69	R <sup>2</sup> = .34	R <sup>2</sup> = .08	R <sup>2</sup> = .50	R <sup>2</sup> = .64
GovI	.780***	.693***	.654***	.142***	.649***	.465***	.715***	.192***
KN	—	—	—	.111***	—	—	—	.103***
EN	—	—	—	.028*	—	—	—	.069**
Trust	—	—	—	.568***	—	—	—	.511***
	R <sup>2</sup> = .37	R <sup>2</sup> = .22	R <sup>2</sup> = .45	R <sup>2</sup> = .69	R <sup>2</sup> = .36	R <sup>2</sup> = .09	R <sup>2</sup> = .48	R <sup>2</sup> = .64
REL	.534***	.508***	.489***	.072**	.523***	.525***	.492***	.100***
KN	—	—	—	.132***	—	—	—	.123***
EN	—	—	—	.027*	—	—	—	.062**
Trust	—	—	—	.597***	—	—	—	.572***
	R <sup>2</sup> = .24	R <sup>2</sup> = .18	R <sup>2</sup> = .34	R <sup>2</sup> = .68	R <sup>2</sup> = .29	R <sup>2</sup> = .15	R <sup>2</sup> = .29	R <sup>2</sup> = .63
ProT	.123***	.275***	.026	.011	.274***	.468***	.178***	.049
KN	—	—	—	.142***	—	—	—	.142***
EN	—	—	—	.026	—	—	—	.065**
Trust	—	—	—	.638***	—	—	—	.603***
	R <sup>2</sup> = .03	R <sup>2</sup> = .12	R <sup>2</sup> = .005	R <sup>2</sup> = .68	R <sup>2</sup> = .09	R <sup>2</sup> = .11	R <sup>2</sup> = .07	R <sup>2</sup> = .63
Trans	.382***	.426***	.445***	.012	.501***	.527***	.432***	.116***
KN	—	—	—	.143***	—	—	—	.125***
EN	—	—	—	.029*	—	—	—	.063**
Trust	—	—	—	.629***	—	—	—	.584***
	R <sup>2</sup> = .12	R <sup>2</sup> = .14	R <sup>2</sup> = .26	R <sup>2</sup> = .68	R <sup>2</sup> = .20	R <sup>2</sup> = .11	R <sup>2</sup> = .18	R <sup>2</sup> = .63

Note. CSR = corporate social responsibility; HK = Hong Kong; INFO = general CSR info; FactT = factual tone; GovI = government involvement; REL = personal relevance; ProT = self-promotional tone; Trans = transparency; KN = CSR knowledge; EN = CSR engagement; Trust = trust in companies' CSR commitment; REP = corporate reputation; DV = dependent variable.

\*p < .05. \*\*p < .008. \*\*\*p < .0001.

tone (i.e., CIs contained zero). In contrast, for the HK sample, the effects of all CSR communication factors on corporate reputation including the self-promotional tone were significantly mediated by all three mediators, supporting Hypothesis 2 (a), (b), and (c) for all factors.

**Table 3.** Mediation Effects of CSR Communication Factors on Corporate Reputation.

Variables	Mediation by KN		Mediation by EN		Mediation by Trust	
	Estimate (SE)	95% CI <sup>a</sup>	Estimate (SE)	95% CI	Estimate (SE)	95% CI
<i>Beijing sample (n = 1,110)</i>						
INFO	0.065 (0.013)	[0.039, 0.092]	0.013 (0.006)	[0.001, 0.026]	0.267 (0.028)	[0.214, 0.325]
FactT	0.083 (0.015)	[0.054, 0.112]	0.161 (0.007)	[0.002, 0.033]	0.383 (0.028)	[0.329, 0.441]
GovI	0.086 (0.019)	[0.048, 0.124]	0.019 (0.009)	[0.001, 0.040]	0.371 (0.027)	[0.319, 0.428]
REL	0.071 (0.013)	[0.046, 0.097]	0.014 (0.007)	[0.001, 0.029]	0.292 (0.023)	[0.249, 0.339]
ProT	0.018 (0.004)	[0.009, 0.029]	0.007 (0.004)	[-0.000, 0.016]	0.016 (0.015)	[-0.011, 0.048]
Trans	0.055(0.011)	[0.292, 0.403]	0.012 (0.006)	[0.001, 0.026]	0.279 (0.024)	[0.234, 0.329]
<i>HK sample (n = 1,082)</i>						
INFO	0.059 (0.014)	[0.033, 0.089]	0.018 (0.006)	[0.008, 0.034]	0.304 (0.027)	[0.251, 0.359]
FactT	0.071 (0.018)	[0.036, 0.108]	0.031 (0.008)	[0.017, 0.049]	0.381 (0.027)	[0.329, 0.435]
GovI	0.067 (0.018)	[0.031, 0.103]	0.033 (0.009)	[0.017, 0.051]	0.366 (0.026)	[0.315, 0.419]
REL	0.064 (0.015)	[0.036, 0.095]	0.032 (0.010)	[0.014, 0.054]	0.282 (0.025)	[0.235, 0.333]
ProT	0.038 (0.009)	[0.022, 0.060]	0.031 (0.009)	[0.014, 0.050]	0.108 (0.026)	[0.059, 0.159]
Trans	0.063 (0.015)	[0.035, 0.094]	0.033 (0.010)	[0.015, 0.056]	0.252 (0.026)	[0.202, 0.308]

Note. CSR = corporate social responsibility; KN = CSR knowledge; EN = CSR engagement; Trust = trust in companies' CSR commitment; SE = standard error; CI = confidence interval; HK = Hong Kong; INFO = general CSR info; FactT = factual tone; GovI = government involvement; REL = personal relevance; ProT = self-promotional tone; Trans = transparency.

<sup>a</sup>Percentile bootstrap CI based on 10,000 bootstrap samples.

### Dual Moderated Mediation Model Tests

To test the first-stage dual moderated mediation model presented in Figure 1 (Hypotheses 3, 4, and 5), the PROCESS (Model 10) was run for each CSR communication factor with two moderators (CCI and government trust) and three mediators in the model. For the Beijing sample, first-stage moderated mediations by CCI were significant for the factual tone and personal relevance factors through CSR knowledge, supporting Hypothesis 3 (a) (see Table 4 for partial moderated mediation index and 95% CIs). However, moderated mediations by CCI were not found when mediated by trust in CSR commitment and engagement, thus not supporting Hypothesis 3 (b) and Hypothesis 3 (c) for the Beijing sample. The CIs for the index of partial moderated mediation by CCI were entirely above zero for the factual tone and personal relevance factors when mediated by CSR knowledge (see Figure 2 for the refined model of the Beijing sample). This indicates that the indirect effects of factual tone and personal relevance on reputation through CSR knowledge were larger among Beijing consumers with higher CCI levels than those with lower levels, independent of their government trust levels.

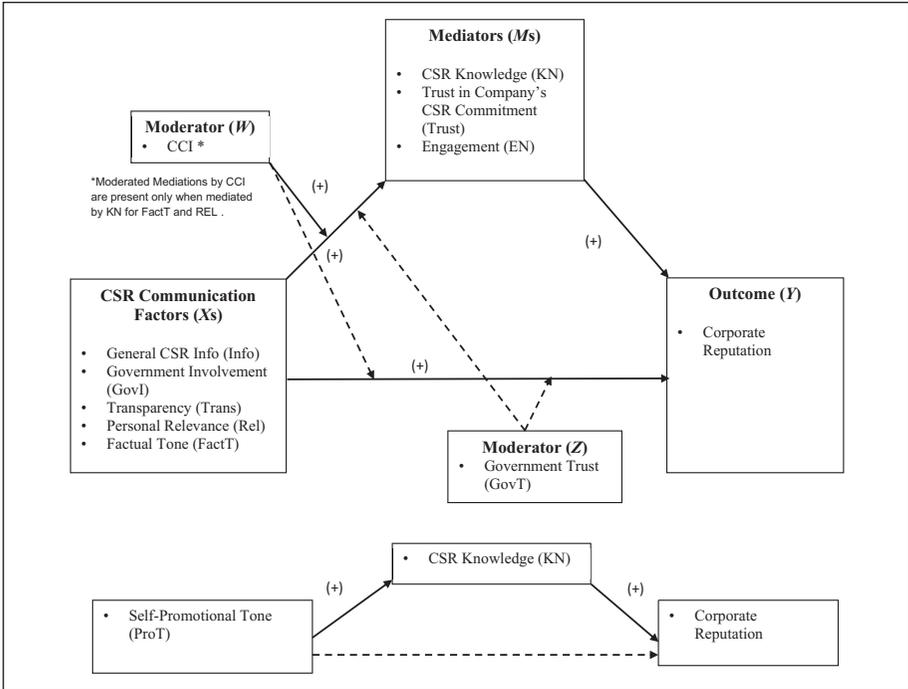
For the HK sample, moderated mediations by CCI were significant for the personal relevance and self-promotional tone when mediated by CSR knowledge and also significant for the CSR info, personal relevance, self-promotional tone, and transparency factors when mediated by trust in CSR commitment. Thus Hypothesis 3 (a) was supported for personal relevance and self-promotional tone factors, and

**Table 4.** Beijing Sample: Dual Moderated Mediation Model Tests of CSR Communication.

Partial moderated mediation	Beijing sample					
	KN		EN		Trust	
	Index	95% CI	Index	95% CI	Index	95% CI
INFO						
W: CCI	0.001	[-0.006, 0.012]	-0.0001	[-0.002, 0.001]	-0.023	[-0.056, 0.013]
Z: GovT	-0.006	[-0.017, 0.002]	0.0004	[-0.001, 0.004]	-0.033	[-0.067, 0.001]
FactT						
W: CCI	0.013	[0.002, 0.032]	0.002	[-0.002, 0.007]	-0.010	[-0.039, 0.037]
Z: GovT	-0.006	[-0.001, 0.005]	0.0004	[-0.001, 0.004]	-0.022	[-0.062, 0.010]
GovI						
W: CCI	-0.002	[-0.009, 0.004]	0.0001	[-0.001, 0.002]	-0.010	[-0.040, 0.023]
Z: GovT	0.002	[-0.005, 0.010]	0.0001	[-0.001, 0.002]	-0.022	[-0.055, 0.011]
REL						
W: CCI	0.011	[0.003, 0.022]	0.001	[-0.001, 0.003]	0.008	[-0.025, 0.041]
Z: GovT	-0.006	[-0.015, 0.002]	-0.000	[-0.004, 0.001]	-0.016	[-0.049, 0.022]
ProT						
W: CCI	0.004	[-0.003, 0.010]	0.0004	[-0.001, 0.003]	0.012	[-0.018, 0.037]
Z: GovT	-0.001	[-0.009, 0.006]	0.0001	[-0.001, 0.002]	0.016	[-0.017, 0.050]
Trans						
W: CCI	0.013	[-0.002, 0.027]	0.001	[-0.001, 0.004]	-0.007	[-0.044, 0.03]
Z: GovT	-0.006	[-0.018, 0.007]	0.000	[-0.001, 0.002]	-0.015	[-0.053, 0.031]

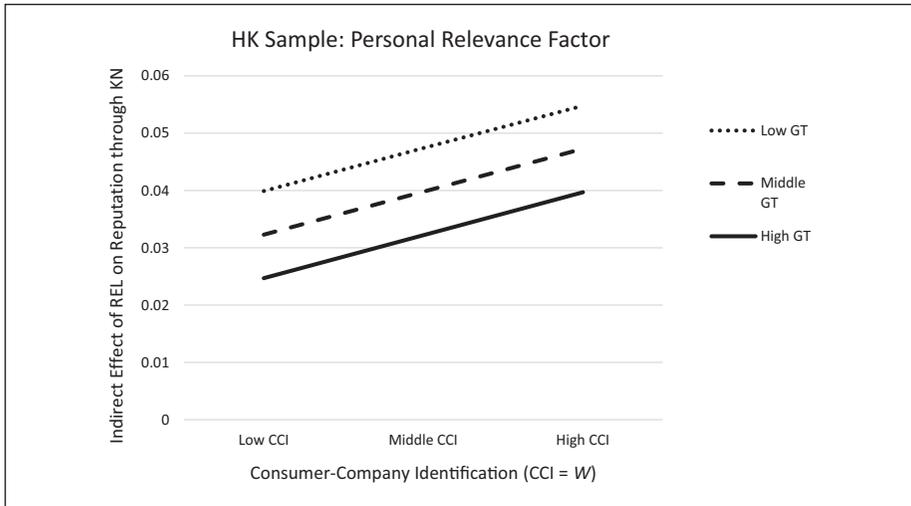
Note. CSR = corporate social responsibility; KN = CSR knowledge; EN = CSR engagement; Trust = trust in companies' CSR commitment; CI = confidence interval; INFO = general CSR info; CCI = consumer-company identification; GovT = government trust; FactT = factual tone; GovI = government involvement; REL = personal relevance; ProT = self-promotional tone; Trans = transparency.

Hypothesis 3 (b) was also supported for all communication factors except the government involvement and factual tone factors in the HK sample (see Table 5 for partial moderated mediation index and 95% CIs and see Figure 3 for dual moderated mediations for the personal relevance factor). The CIs for the index of partial moderated mediations for the above factors were entirely above zero, indicating that CCI positively moderated the indirect effects of the factors on reputation through CSR knowledge and trust in CSR commitment. More specifically, the indirect effects of personal relevance and promotional tone on reputation through CSR knowledge were larger among HK consumers with higher CCI levels than those with lower CCI levels, independent of their government trust levels. In addition, the indirect effects of the CSR info, personal relevance, self-promotional tone, and transparency factors on reputation through trust in CSR commitment were also larger among HK consumers with higher CCI levels than those with lower CCI (see Figure 4 for the refined model of the HK sample).

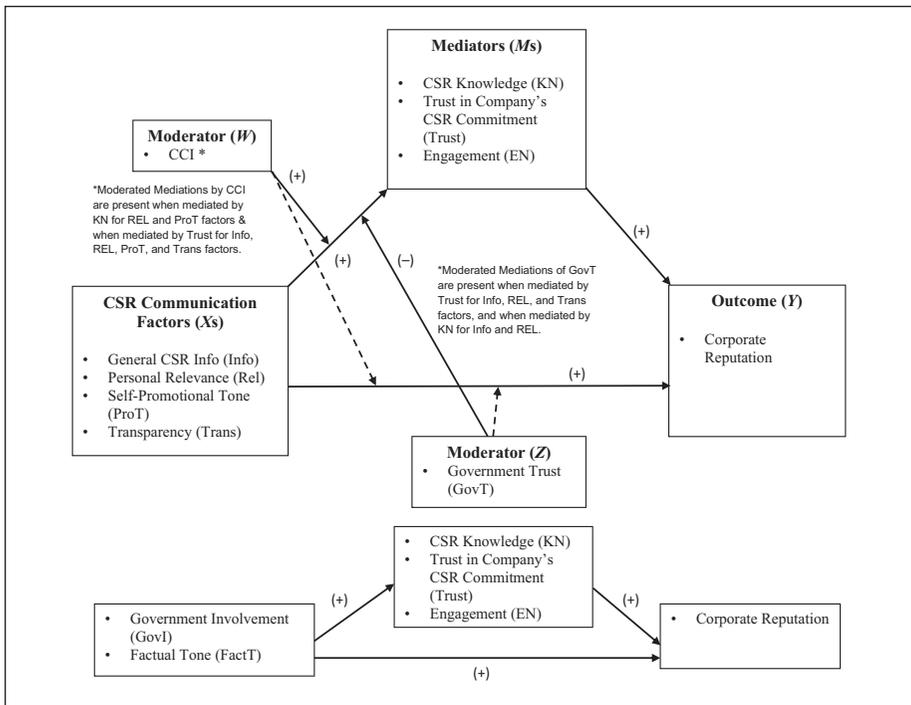


**Figure 2.** Beijing sample findings: The process of CSR communication factors.  
 Note. CSR = corporate social responsibility; CCI = consumer-company identification.

No partial moderated mediations by government trust were identified for any of CSR communication factors in the Beijing sample. Thus, Hypothesis 4 were not supported (see Table 4). However, in the HK sample, moderated mediations by government trust were significant for the general CSR info and personal relevance factors when mediated by CSR knowledge and also significant for the CSR info, personal relevance, and transparency factors when mediated by trust in CSR commitment. The CIs for the index of partial moderated mediation by government trust were entirely below zero (see Table 5 for 95% CI levels), different from the patterns of CCI. This indicates that independent of any moderation of the indirect effect of the communication factors by CCI, government trust negatively moderated the indirect effects of the CSR communication factors on corporate reputation when mediated by CSR knowledge and trust in the companies' CSR commitment (see Table 5). More specifically, for the general CSR info and personal relevance factors, their indirect effects on corporate reputation through CSR knowledge and trust in CSR commitment decreased as government trust increased. These two factors' indirect effects on reputation through CSR knowledge and trust in commitment were smaller among government trusters than distrusters in HK, independent of CCI levels. In addition, the indirect effects of the transparency factor on reputation through trust in CSR commitment were also smaller among HK consumers with high government trust levels than those with lower levels, independent of



**Figure 3.** A visual depiction of the indirect effect of the personal relevance factor on corporate reputation through CSR knowledge as a function of CCI (*W*) and government trust (*Z*).  
 Note. CSR = corporate social responsibility; HK = Hong Kong; KN = CSR knowledge; GT = government trust.



**Figure 4.** HK sample findings: The process of CSR communication factors.  
 Note. HK = Hong Kong; CSR = corporate social responsibility; CCI = consumer-company identification.

**Table 5.** HK Sample: Dual Moderated Mediation Model Tests of CSR Communication Factors.

Partial moderated mediation	HK sample					
	KN		EN		Trust	
	Index	95% CI	Index	95% CI	Index	95% CI
<b>INFO</b>						
W: CCI	-0.0002	[-0.006, 0.005]	-0.0005	[-0.005, 0.001]	0.034	[0.004, 0.070]
Z: GovT	-0.005	[-0.013, -0.0002]	-0.0004	[-0.005, 0.001]	-0.059	[-0.092, -0.030]
<b>FactT</b>						
W: CCI	0.001	[-0.003, 0.006]	0.0002	[-0.001, 0.004]	0.004	[-0.021, 0.028]
Z: GovT	0.001	[-0.002, 0.006]	0.0000	[-0.002, 0.002]	-0.004	[-0.028, 0.022]
<b>GovI</b>						
W: CCI	0.002	[-0.002, 0.008]	0.0000	[-0.002, 0.002]	0.005	[-0.023, 0.032]
Z: GovT	0.001	[-0.002, 0.006]	0.0001	[-0.001, 0.003]	0.006	[-0.019, 0.031]
<b>REL</b>						
W: CCI	0.007	[0.001, 0.015]	0.000	[-0.003, 0.002]	0.052	[0.022, 0.079]
Z: GovT	-0.006	[-0.014, -0.001]	0.000	[-0.001, 0.002]	-0.034	[-0.064, -0.005]
<b>ProT</b>						
W: CCI	0.007	[0.001, 0.016]	0.001	[-0.003, 0.006]	0.059	[0.024, 0.093]
Z: GovT	-0.004	[-0.012, 0.001]	-0.0003	[-0.003, 0.001]	-0.026	[-0.059, 0.009]
<b>Trans</b>						
W: CCI	0.004	[-0.002, 0.012]	0.000	[-0.001, 0.002]	0.046	[0.008, 0.082]
Z: GovT	-0.001	[-0.007, 0.004]	0.000	[-0.002, 0.001]	-0.043	[-0.077, -0.010]

Note. HK = Hong Kong; CSR = corporate social responsibility; KN = CSR knowledge; EN = CSR engagement; Trust = trust in companies' CSR commitment; CI = confidence interval; INFO = general CSR info; CCI = consumer-company identification; GovT = government trust; FactT = factual tone; GovI = government involvement; REL = personal relevance; ProT = self-promotional tone; Trans = transparency.

their CCI levels (see Figure 4). Finally, regarding the conditional direct effect of CSR communication factors on reputation (Hypothesis 5), in both samples the direct effects of all CSR communication factors on reputation were moderated neither by CCI nor government trust. Thus, the Hypothesis 5 were not supported.

## Discussion

### *Positive Consequences of CSR Communication Factors*

This study suggests that the perceived presence of general CSR information, government involvement, personal relevance, transparency, and factual tone in the company's CSR communication is positively associated with Chinese consumers' CSR knowledge, trust in CSR commitment, and engagement levels, and in turn, improves positive corporate reputation perception both in Beijing and HK. The results generally support the expectation-confirmation theory approach in the context of CSR communication (Bhattacharjee, 2001; Oliver, 1993), suggesting more

positive consumer reactions can be expected when a company focuses on the CSR communication factors that are expected by consumers. This is in line with Kim's (2017) study that examined the consequences of CSR communication factors among U.S. consumers. This finding differs, however, in that Kim (2017) found only CSR knowledge and trust in companies' CSR commitment to be significant mediators, not CSR engagement. For U.S. consumers, CSR engagement did not necessarily mediate the positive impacts of expected CSR communication factors on corporate reputation. It would seem that the consequences of CSR communication factors are more comprehensive among Chinese consumers (both Beijing and HK), as this study reveals the positive impacts of CSR communication factors not only on cognitive and affective aspects of consumer responses (i.e., knowledge and trust) but also the behavioral construct of CSR engagement.

Another difference identified in this study from previous research is related to the consequences of a self-promotional tone factor. Kim (2017) found that, for U.S. consumers, a promotional tone significantly decreased positive corporate reputation when mediated by consumer trust in CSR commitment, while it increased positive reputation when mediated by CSR knowledge. Among Chinese consumers, however, no negative impact of the self-promotional tone factor was observed for any cognitive, affective, or behavioral aspects of consumer responses. More specifically, for HK consumers, the presence of a self-promotional tone resulted in more positive corporate reputation when mediated by all three mediators of CSR knowledge, trust in CSR commitment, and engagement. For Beijing consumers, a significant positive impact on corporate reputation was also identified when mediated by CSR knowledge. This particular finding implies that Chinese consumers tend to have higher acceptance and tolerance levels of self-promotional tones than do U.S. consumers. Yet the degree of these positive impacts on consumer responses differ between Beijing and HK consumers. HK consumers tended to have higher acceptance levels than did their Beijing counterparts.

The positive consequences of the self-promotional tone found in this study are also inconsistent with claims of many other previous studies—ostentatious, self-congratulatory, and conspicuous messages are counterproductive in CSR communication (Morsing & Schultz, 2006; Schlegelmilch & Pollach, 2005) and increase consumer skepticism in companies' CSR (Webb & Mohr, 1998). One possible explanation for why Chinese consumers tend to have higher acceptance and tolerance levels of self-promotional tones might be related to cultural background of CSR practice and adoption. CSR practice in both mainland China and HK has, compared with Western countries, a short history, emerging as it did from government pressure and global market demands (Rothlin, 2010). As a result, consumer expectations of companies being socially responsible might not be as strong as those from Western countries (Moon & Shen, 2010). Thus, they may perceive that companies' self-promotional efforts regarding their CSR activities are understandable because those companies are doing more than expected.

Another potential explanation might be related to scarcity bias (Mittone & Savadori, 2009) regarding self-promotion in Confucian culture of China (Bond, 1986). In Chinese Confucian culture (both mainland China and HK), modesty is expected and

emphasized, while self-promotion is restrained and thus rare (Bond, 1986). According to the social psychology of scarcity bias, people tend to place a higher value on an object or an aspect that is rare and scarce (Mittone & Savadori, 2009). Although self-promotion is rare in Chinese culture, it is perceived to be acceptable and, when properly done, even necessary (Baron & Tang, 2009; Molinsky, 2012). The preferred self-promotion in China is relatively indirect and subtle compared with American culture, and it tends to be done only when it is perceived to be necessary (Bond, 1986; Molinsky, 2012). That is, Chinese people tend to self-promote their own achievement especially for a highly applaudable (necessary) one (while maintaining modesty), signaling they are indeed confident in and proud of their own big achievements (Baron & Tang, 2009; Giacalone & Rosenfeld, 1986). Thus, when the Chinese encounter corporations that are promoting their CSR achievements, they might perceive it as corporations possessing strong confidence in what they are doing with CSR and CSR benefits for society (Giacalone & Rosenfeld, 1986). The perceived presence of a self-promotional tone in CSR communication may thus have resulted in more positive outcomes in China (both mainland China and HK). Moreover, they may also consider CSR communication with a self-promotional tone as being more honest (Kim & Lee, 2012). These idiosyncratic consumer responses toward a self-promotional tone should be further studied in different countries after considering each country's level of CSR adoption and cultural tendencies.

### *Moderating Roles of CCI and Government Trust*

The significant positive moderated mediations by CCI for CSR communication factors found in both samples support the fact that consumers tend to process CSR communication based on the confirmatory bias and selective information processing (Dawar & Pillutla, 2000; Dean, 2004). Strong company-consumer identifiers tend to be more motivated to engage in the company's CSR communication, and thus tend to accept its CSR communication much better to maintain their internal cognitive consistency (Dawar & Pillutla, 2000; Dean, 2004). This confirms the existing moderated mediation model of CSR communication by CCI (Kim, 2017). However, the moderation effects of CCI seemed to be much stronger and more frequent among U.S. consumers than Chinese consumers (both Beijing and HK). This is because for U.S. consumers, CCI was found to moderate the indirect effects of much more CSR communication factors through both CSR knowledge and trust than for Chinese consumers (Kim, 2017).

The most interesting finding from this study is related to the role of government trust played in the process of CSR communication in the Chinese contexts. The study found a significant regional difference between Beijing and HK regarding the role of government trust. In fact, there was no moderated mediation by government trust for all CSR communication factors among Beijing consumers, whereas negative moderated mediations by government trust were identified among HK consumers. For Beijing consumers, regardless of consumers' government trust levels, the positive impacts of CSR communication factors on reputation were identified through increased

CSR knowledge, trust in CSR commitment, and engagement. However, for HK consumers, the positive effects of CSR communication factors on reputation were much larger among government distrusters than government trusters. It would seem that in HK government trust goes against the effectiveness of a company's CSR communication. This particular finding might be explained by the different roles government has played in the business sector in each region (D. K. Cheung et al., 2009; Wong et al., 2011) and the different patterns of government trust between mainland China and HK (Edelman, 2017; Holbig & Gilley, 2010).

Previous research has suggested that people in democratic societies tend to reveal a lower level of willingness to provide government with power and legitimacy in governing and regulating the business sector (Barley, 2007; Dahan, Doh, & Raelin, 2015). As a result, a significant roll back of government involvement in the corporate sector has been observed in democratic societies; the governance and regulatory functions that government once possessed have been handed over to the private business sector (Barley, 2007; Dahan et al., 2015; Verkuil, 2007). Big multinational corporations are increasingly playing roles once occupied by government through their CSR activities due to increased stakeholder expectation and pressure (Dahan et al., 2015). Thus, in contrast to Beijing consumers in the nondemocratic society of mainland China, HK consumers may have been experiencing or expecting much greater roles being played by corporations when it came to protecting public interests in the business sector. This may explain why government trust, different from CCI, negatively moderated the effectiveness of the company's CSR communication. HK consumers who hold low government trust may exhibit much greater message acceptance toward companies' CSR communication efforts as they may expect greater roles from the companies and provide less legitimacy to government in the business sector. This is one possible explanation for why the positive effects of expected CSR communication factors were greater among government distrusters. HK consumers who hold high government trust, on the other hand, might think the government is trustworthy and possesses greater legitimacy to regulate corporate behaviors, and would thus prefer to resort to the government than to corporations. That would explain why the effectiveness of the companies' CSR communication factors was much smaller for those government trusters.

In addition, no moderated mediation by government trust identified among Beijing consumers may be related to the extremely high government trust levels revealed by mainland Chinese consumers. Previous literature has long suggested that Chinese government enjoys a widespread support across the nation (Edelman, 2017; Kennedy, 2009). Beijing consumers' government trust levels were extremely high with little variance compared with HK consumers. This may have contributed to insignificant moderation effects of government trust identified among Beijing consumers. This regional difference might also be explained by the inconsistent pattern of government trust in the two Chinese societies. Unlike Beijing where government trust was consistently high regardless of respondents' socioeconomic status such as income and education, in HK there were significant negative relationships between government trust and the respondents' socioeconomic status. Hongkongers with low-socioeconomic status tend to have higher government trust than people with high status in this study.

Previous research illustrated the relationship between socioeconomic factors and cognitive information processing skills (McLeod & Perse, 1994). Undereducated people tend to rely more on instinctive reasoning and arbitrary judgment without going through comprehensive cognitive information processing of messages (Thompson, Aitken, Doran, & Dowding, 2013). Thus, HK government trusters may intuitively evaluate CSR communication messages without going through thorough cognitive processing of CSR communication messages. This may contribute to much less effectiveness of CSR communication factors among the government trusters in HK.

### *Theoretical and Practical Implications*

This study contributes to the field of CSR communication and CSR by validating, in Chinese contexts, the existing U.S.-based process model of CSR communication (Kim, 2017). The study extends the model for the establishment of a culturally relevant theoretical framework in CSR communication. First, by testing the mediation model of CSR communication, this study successfully demonstrates the positive contributions of CSR communication in improving Chinese consumers' positive cognitive, affective, and behavioral responses toward the company and its CSR. The linkage identified between CSR communication factors and cognitive, affective, and behavioral aspects of consumers could serve as a useful basis for practitioners to demonstrate the effectiveness of CSR communication to top management.

This study also validates the significant positive moderating role of CCI in the process of CSR communication in Chinese contexts, confirming selective information processing and interpretation based on confirmatory bias in the context of CSR communication (Dawar & Pillutla, 2000; Dean, 2004). As the effectiveness of CSR communication is larger among strong company-consumer identifiers, this study suggests that, when targeting Chinese consumers, practitioners should attempt to enhance CCI. It is also worth noting that the government involvement factor—included in this study as a unique dimension of CSR communication for Chinese consumers (both Beijing and HK)—is found to have positive associations with Chinese consumers' cognitive, affective, and behavioral responses. This suggests that in its CSR communication a company ought to include information about whether government is involved in its CSR initiatives. This should be done not just to meet consumer expectations (Kim & Ji, 2017), but also for the desirable outcomes of the company's CSR and communication. When targeting Chinese consumers, practitioners should consider the importance of government involvement presence in both CSR performance and communication.

Last, significant differences exhibited in this study call for a modification and extension of the existing U.S.-based process model of CSR communication when applied to the Chinese contexts. In HK, the effectiveness of CSR communication factors is smaller among HK government trusters than distrusters; among Beijing consumers, there was no such moderating effect of government trust despite the enormous role government plays in CSR in mainland China (Davidson & Yin, 2017). Given all this, the role of government trust in the process of CSR communication should be understood from consumers' expectations of the government role. That is, depending on whether consumers believe the government should possess power and legitimacy to govern the

business sector, government trust may or may not play a moderating role in the process of the company's CSR communication. This should be further examined in future research. By examining the role of government trust in CSR communication in other democratic countries, we can determine whether the negative moderating role of government trust is HK specific or democratic society-specific.

All in all, this study suggests that the moderated mediation model of CSR communication by CCI can be generally applied to the Chinese contexts and the role of government trust in the process of CSR communication can be culture-specific.

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1. The 30 company list included Alibaba Group, Canon, China Mobile, China Resources, Citigroup, Coca-Cola, Gome Electrical Appliances, Hainan Airlines, Hong Kong Jockey Club, HP, Huawei, Intel, Kerry Properties, Link Asset Management, McDonald's, Mead Johnson, Microsoft, MTR, Nestlé, Octopus, PepsiCo, Philips, Procter & Gamble, Samsung, Siemens, Tencent, Unilever, United Asia, Volkswagen, and Wanda Group.

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