



CSR-related consumer scepticism: A review of the literature and future research directions

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ABSTRACT

Consumer scepticism has attracted increasing scholarly attention in recent years. However, the scientific understanding of the development and consequences of consumer scepticism towards corporate social responsibility (CSR) and related programmes remains fragmented. In response, this paper reviews, synthesises and assesses the CSR-related scepticism literature from more than two decades (1998–2021) within the antecedents–consequences framework. In this paper, 89 studies in the existing literature are synthesised and critically evaluated, and the problems and gaps in the literature are highlighted. This paper also presents an attempt to develop an integrative framework to provide a comprehensive understanding of the antecedents and consequences of CSR-related scepticism. Finally, it offers future research directions based on the current knowledge and gaps in the extant literature.

1. Introduction

Advertising has long been a target of consumer scepticism (Isaac & Grayson, 2020; Obermiller & Spangenberg, 1998, 2000) for good reason. Today's marketplace offers many choices of products and services at similar prices while bombarding consumers with advertisement claims via various communication methods. Questioning advertisers' truthfulness and motives is reasonable and understandable. Similarly, consumers can be sceptical of the motives driving businesses' adoption of corporate social responsibility (CSR) initiatives as these have positive impacts on many economic measures, including companies' competitive advantages, reputations (Saeidi et al., 2015), financial performance (Rodriguez-Fernandez, 2016), and consumer loyalty (Öberseder et al., 2013) and satisfaction (Luo & Bhattacharya, 2006). Inevitably, consumers may perceive companies' motives for implementing CSR programmes negatively.

Although many studies have investigated consumer scepticism towards CSR, the empirical approaches that have been within CSR-related disciplines return diverse and conflicting results, making comparison and validation challenging. Literature reviews of the broader topic of CSR exist (e.g. Eteokleous et al., 2016; Frerichs & Teichert, 2021; Jamali & Karam, 2018). However, despite the increase in research on CSR and

consumer scepticism in recent years (Frerichs & Teichert, 2021), there has been no systematic review of the literature on these topics to date. A search for CSR scepticism systematic literature on both Web of Science and Scopus generated no results. The lack of a systematic review of the fragmented CSR scepticism literature can obstruct theory development and advancement, as well as the formation of practical implications for companies and policymakers. Thus, a systematic literature review of the existing work on CSR scepticism is necessary to collate comprehensive knowledge of this field. In this context, this paper synthesises the findings of existing studies and provides a comprehensive framework that integrates evidence-based insights into the antecedents and consequences of CSR-related scepticism, which is used to identify problems and gaps in the literature and discuss future research directions.

Understanding how researchers have explored different areas of CSR scepticism offers many benefits. First, it helps to identify the explored and underexplored areas of CSR scepticism. A body of work on cause-related marketing (CRM) scepticism has emerged, including Chaabane and Parguel (2016), Deb et al. (2021), Leonidou and Skarmeas (2017), Mendini et al. (2018), Priporas et al. (2020), Rahman et al. (2015) and Yin et al. (2020). CRM is a popular CSR practice that involves working in partnership to support a good cause or non-profit organisation to support sales (He et al., 2019) and positive consumer behaviour (Deb et al.,

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2021). However, CRM, which is often used synonymously for CSR (Sen et al., 2016), is merely one dimension of CSR (Kotler & Lee, 2005; Abitbol et al., 2018) and should not be confused with CSR as a whole (Kulshreshtha et al., 2019). Scepticism towards CRM may only indicate consumer responses to that form of CSR (Joireman et al., 2018). Despite the link between CRM and the CSR umbrella, the three areas of CSR scepticism (CSR scepticism, CRM scepticism, green scepticism) must be acknowledged and the specific issues or constructs examined, as well as the theories applied, provide a comprehensive picture of the development of CSR scepticism research overall.

Scepticism towards CSR programmes (Pirsch et al., 2007), including green marketing (Musgrove et al., 2018), also attracts considerable attention and often relates to scepticism about green advertising, a facet of green marketing (Agarwal & Kumar, 2021) in which companies promote themselves as “green” through environmentally-friendly initiatives (Raska & Shaw, 2012). Green scepticism is inevitable due to greenwashing and can restrict green marketing (de Freitas Netto et al., 2020). Due to the limited scope of research areas, scepticism towards a specific green advertising claim or green CSR cause suggests the need to explore various environmental initiatives (Kang & Sung, 2021). Therefore, scholars have called for further investigation into the relationship between scepticism and various green marketing claims (Mohr et al., 1998), as well as the effects of different types of green marketing claims on scepticism (Matthes & Wonneberger, 2014).

Second, understanding the development of scepticism towards various CSR initiatives can help business managers and marketers craft CSR strategies and communications to invite favourable consumer responses. Awareness of the consequences of CSR-related scepticism can also encourage companies to focus on openness, honesty and transparency about their CSR practices. This will help them prepare to engage in sustainable practices to preserve natural resources and better society at large. Third, public policymakers who understand CSR scepticism would be able to draft CSR policies that protect consumers from misleading CSR communications and support and encourage both companies and consumers to act responsibly. This paper also provides insights and clarification about the antecedents and consequences of CSR scepticism and the theories that have been applied in the field, permitting the identification of future research avenues.

2. Methods

The papers used in this review were retrieved from various data sources, including Web of Science (WOS), Scopus and EBSCO Business Source Premier, for comprehensive coverage. The keywords used to search for CSR scepticism literature include ‘consumer scepticism’ and ‘consumer skepticism’ and ‘corporate social responsibility’. The search was set to find work published between 01/01/1990 and 31/05/2021. The year 1990 was selected as the starting point for the search as this was the beginning of the information retrieval age. This review includes only journal articles written in English; books, book chapters, conference papers, and theses were excluded to create a sample of exclusively empirically driven work (Marinković et al., 2022). The initial search yielded 67 results on WOS with the Social Science Citation Index and Science Citation Index Expanded filters applied to ensure high-quality research (Ngai & Wu, 2022), 60 results on Scopus and 11 results on EBSCO Business Source Complete with a search limited to peer-reviewed academic journals to ensure the accessibility and quality of research included in the review (Marinković et al., 2022). Duplicates (31 from Scopus and 7 from EBSCO) were then removed, leaving 100 articles in the sample. Next, for quality verification, the journals were checked against the Academic Journal Guide (AJG) 2021 (Marinković et al., 2022), and those ranked 1, 2, 3, 4 and 4* were included to reduce the risk of excluding relevant studies (Chen et al., 2021). This step left 80 eligible articles (54 on WOS, 22 on Scopus and 4 on EBSCO). After manual assessment of the titles, abstracts, keywords, hypotheses or conceptual framework and the full content of the articles (if needed),

articles that appeared in the results by chance, those that were not empirical studies (1 on WOS, 4 on Scopus and 1 on EBSCO), and those that were not related to CSR scepticism were removed, leaving 53 articles. The in-text references of these articles were searched, and 36 additional articles were identified using the same inclusion criteria. The final sample was 89 articles.

3. Descriptive results and critical analysis

3.1. Keyword analysis

Keywords analysis to calculate the total strength of the co-occurrence link with other keywords was conducted with VOSviewer. The counting method used a minimum of 5 occurrences of a keyword, and 30 keywords were shortlisted (Fig. 1). Three clusters of words are colour-coded. The most-repeated words in each cluster are

- (1) **Cluster 1** (red) – brand, cause-related marketing, company, consumer responses, corporate social responsibility, credibility, fit, impact, information, scepticism, strategy.
- (2) **Cluster 2** (green) – attitudes, communication, consumer skepticism, corporate social responsibility, csr, perceptions, persuasion knowledge, responses, skepticism, social responsibility.
- (3) **Cluster 3** (blue) – antecedents, attributions, behaviour, consumers, consumption, environmental concern, knowledge, sustainability, trust.

Based on the bibliographic analysis and reading the articles and their associated keywords, these three clusters can be briefly explained as follows:

Cluster 1 (red) describes scepticism’s association with cause-related marketing (CRM).

Cluster 2 (green) relates to consumer scepticism, attitudes and responses towards CSR initiatives and communications. The discussion of persuasion knowledge (Becker-Olsen et al., 2006; Skard & Thorbjørnsen, 2014; Vanhamme & Grobbsen, 2009; Yang et al., 2020) is evident in this cluster.

Cluster 3 (blue) discusses the green marketing spectrum in relation to environmental concern (Do Paço & Reis, 2012; Goh & Balaji, 2016; Rahman et al., 2015) and sustainability (Kang & Sung 2021; Kim & Roseman 2020; Leonidou & Skarmas, 2017; Raska & Shaw, 2012) and is concerned with the antecedents (Leonidou & Skarmas, 2017) and consequences of green scepticism that affect green consumption (Cheng et al., 2020; Golob et al., 2018; Leonidou & Skarmas, 2017).

The co-occurrence analysis shows that the three clusters correspond to three relevant research areas discussed in this paper: CRM scepticism, CSR scepticism and green scepticism. CRM is not CSR but rather a social initiative for a specific cause under the broader CSR umbrella (Kulshreshtha et al., 2019). Green marketing is related to environmental impacts and performance and falls within the umbrella of CSR (Carlington et al., 2010). Hence, CRM scepticism and green scepticism are considered sub-domains of CSR scepticism here. The discussions of CSR scepticism and its related sub-domains highlight the lack of research into other dimensions of CSR, such as community volunteering and socially responsible business practices (e.g. recycled and reduced packaging, Kotler & Lee, 2005).

3.2. Publication timeline

The CSR scepticism domain has the most studies (40 of 89 papers or 45%) (**App***endix A**). CSR scepticism publications began appearing in 1998 and peaked in 2019 and 2020 with 9 and 8 articles, respectively (Fig. 2). The literature primarily focuses on scepticism towards promotion-based CSR, shown by the many studies focusing on green marketing scepticism (22 of 89 papers or 24.7%, **App***endix B**) and CRM scepticism (27 of 89 papers or 30.3%, **App***endix C**). Green

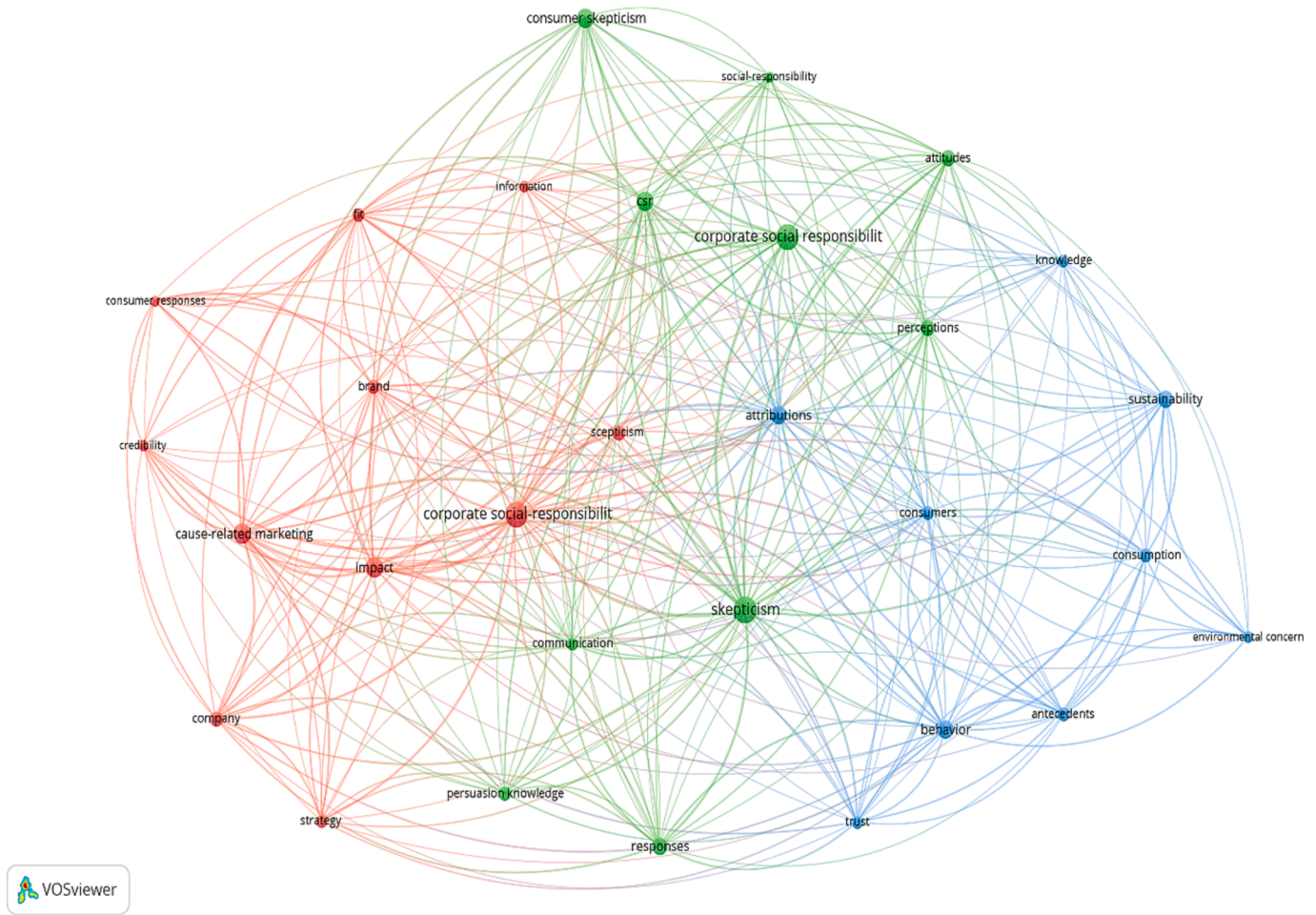


Fig. 1. Map of co-occurrence analysis of keywords.

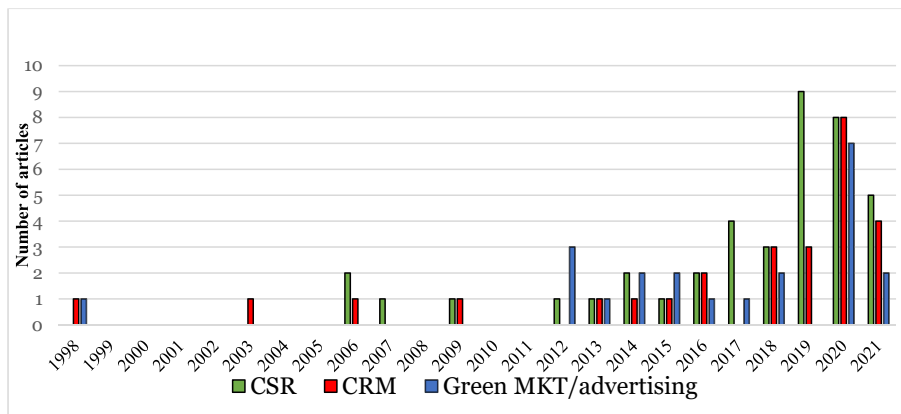


Fig. 2. CSR-related skepticism publications by year (1998–May 2021).

advertising research started to appear in publications by 1990 (Agarwal & Kumar, 2021). However, research on consumer skepticism towards green advertising and green marketing only started to appear in 1998, while CSR skepticism studies did not appear before 2006 (Fig. 2). The peak of green skepticism and CRM skepticism literature occurred in 2020 with 7 and 8 articles respectively.

Scholarly interest has grown in CSR-related skepticism research over the years. The graph below shows the increasing number of CSR-related skepticism studies since the early 2010s. It notes that 66% (59 of 89) of the articles were published between 2017 and May 2021. The actual

number of articles published by the end of 2021 is expected to be higher. This demonstrates the increasing trend of CSR-related skepticism research.

3.3. Publications by field

The marketing field has the highest number of publications (52 publications, 58.4%), followed by the ethics, CSR, and management field (19 publications, 21.3%) (Fig. 3). The marketing field leads research in this area with studies that represent various focuses (e.g.,

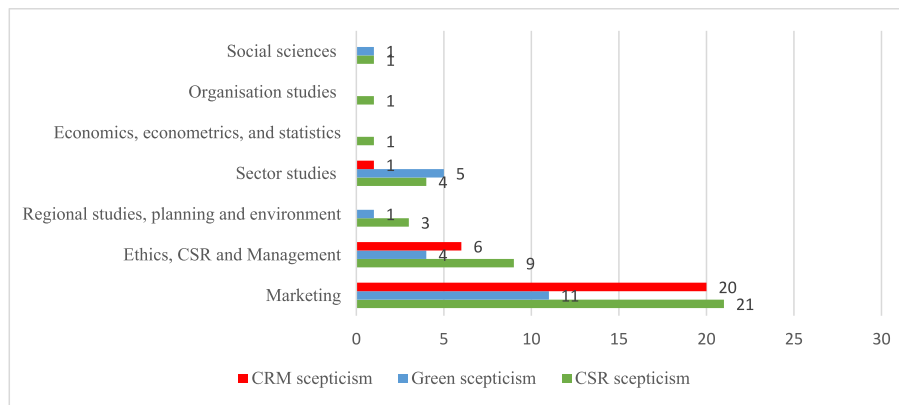


Fig. 3. CSR-related scepticism publications by field, according to the AJG 2021.

planning, corporate reputation, consumer marketing, international marketing, consumer behaviour, psychology, environment/marketing/product and brand management, retailing, non-profit marketing and public policy; see Table 1). Notably, significant attention has been paid to communication and advertising (e.g. Bartels et al., 2020; Bögel, 2019; Chung and Jiang, 2017; Joireman et al., 2018; Lee et al., 2019). Likewise, many studies in the ethics, CSR and management field focus on consumer evaluations and responses to CSR-related communications (e.g. Bae, 2020a; Chang & Cheng, 2015; Cheng et al., 2020; Connors et al., 2017; Orazi & Chan, 2020; Pandey et al. 2020; Sabri, 2018; Skard & Thorbjørnsen, 2014; Vanhamme & Grobben, 2009).

Sector-specific studies are the next most common, with a total of 10 publications (11.2%) that also relate to scepticism towards CSR initiatives and CSR communications involving hospitality (Kim & Roseman, 2020; Rahman et al., 2015; Yin et al., 2020; Zhang & Hanks, 2017) and service business (Goh & Balaji, 2016; D.Y. Kim, Kim & Kim, 2019; Lee, 2020). Similarly, the regional studies, planning and environment field contributed 4 papers (4.5%) to the topic with studies that commonly emphasise consumers' evaluations of CSR information (De Vries et al., 2015; Moreno & Kang, 2020). Next is the social sciences field, with only 2 papers (2.2%), one focusing on consumer CSR perception in an emerging economy (Gupta & Wadera, 2021) and the other examining green consumer perceptions in a comparison economy scenario (Lemke & Luzio, 2014). Finally, the economics, econometrics and statistics and organisation studies fields contribute the fewest papers with 1 paper each (1.1%). Both focus on consumer evaluations of CSR communication (Dhanesh & Nekmat, 2019; Lasarov et al., 2021). This research trend across all fields adds to the debate about whether companies should communicate their CSR initiatives.

Table 1 displays the 89 eligible studies published in 44 journals. The *Journal of Business Ethics* has the most publications (9), followed by the *Journal of Marketing Communications* (8), *Journal of Business Research* (5), *Marketing Intelligence and Planning*, *Corporate Social Responsibility and Environmental Management* and *Corporate Reputation Review* (4 each), *Journal of Consumer Marketing*, *Journal of Advertising*, *International Marketing Review* and *International Review on Public and Nonprofit Marketing* (3 each). These 10 journals published approximately 52% of the papers on this topic. Despite covering a wide range of study areas, most of the journals with the most articles are in the marketing field, which focuses heavily on CSR communication scepticism, as discussed earlier. The 34 remaining journals published 48% of the papers.

3.4. Citation count

Table 2 below displays the top 10 most influential articles among the retrieved publications. The higher citation counts indicate that these papers have contributed significantly to the field of CSR-scepticism literature. The early work by Mohr et al. (1998) includes a scale

measurement of scepticism towards environmental claims, providing the foundation for later work on factors that affect scepticism such as knowledge (e.g. Silva et al., 2020; Webb & Mohr, 1998; Xie & Kronrod, 2012; Zhang & Hanks, 2017) and environmental concerns (e.g. Albayrak et al., 2013; Do Paço & Reis, 2012; Rahman et al., 2015). Webb and Mohr's (1998) study offers a framework for understanding consumer responses to CRM campaigns that outlines four consumer types. This work established a baseline for investigations into the attribution of a company's motives in the CSR-scepticism literature (e.g. Foreh & Grier, 2003; Leonidou & Skarmeas, 2017; Skarmeas & Leonidou, 2013; Yoon et al., 2006).

The publication by Becker-Olsen et al. (2006) is the most influential in the relevant literature. In their research, the fit factor and perceived motivation are recognised as some of the influential components of CSR-related scepticism (for fit factor, see also Chung, 2018; Chung & Jiang, 2017; Moreno & Kang, 2020; for perceived motivation, see also Mantovani et al., 2017; Raska & Shaw, 2012; Romani et al., 2016). The complexities of the effect of the fit factor when combined with other factors and how they affect CSR-related scepticism will be discussed in greater detail later on (see section 5.2.1). As can be observed, several antecedents of CSR-related scepticism emerge among the top-referenced research. However, these conceptual domains are not inclusive. Therefore, this paper analyses the research streams to provide a comprehensive picture of the antecedents and consequences of CSR-related scepticism. Based on four categories (individual-related factors, corporate-related factors, external environment-related factors and communication-related factors), the antecedents analysis demonstrates the various applicable schools of thought (section 5). Moreover, the consequences of consumer scepticism related to CSR are complex (section 6). By presenting and comparing the conceptual domains, the paper provides a comprehensive overview of the factors that influence consumer scepticism towards CSR and the consequences of CSR-related scepticism. In turn, this approach will support the reliability and validity of the data and any consequent interpretation and decision-making.

3.5. Countries and country contexts investigated

Studies associated with a single country context, mainly the United States (33 studies or 37.1%), dominate the existing CSR-related scepticism literature (Appendixes A, B and C). India is the second most common country studied in studies that consider a single country context (6 studies or 6.7%), followed by the Netherlands (5 studies or 5.6%); China (4 studies, 4.5%); the UK and Malaysia (3 each or 3.4%); France, Germany, Norway, Greece and Taiwan (2 each or 2.2%) and Italy, Egypt, Russia, Tunisia, Slovenia, Denmark, Turkey, Portugal, Brazil and Israel (1 each or 1.1%). The countries were identified by the participants' locations. In total, 74 studies (83%) were set in a single

Table 1
The number of CSR-related scepticism studies by journal and field.

Field	Journal	No. of studies	%
Ethics, CSR and management	<i>Journal of Business Ethics</i>	9	10.1
Marketing	<i>Journal of Marketing Communications</i>	8	9.0
Ethics, CSR and management	<i>Journal of Business Research</i>	5	5.6
Regional studies, planning and environment	<i>Corporate Social Responsibility And Environmental Management</i>	4	4.5
Marketing	<i>Marketing Intelligence and Planning</i>	4	4.5
	<i>Corporate Reputation Review</i>	4	4.5
	<i>Journal of Consumer Marketing</i>	3	3.4
	<i>Journal of Advertising</i>	3	3.4
	<i>International Marketing Review</i>	3	3.4
	<i>International Review on Public and Nonprofit Marketing</i>	3	3.4
	<i>Journal of Consumer Behaviour</i>	2	2.2
	<i>International Journal of Advertising</i>	2	2.2
	<i>Journal of Consumer Psychology</i>	2	2.2
	<i>Journal of Marketing Management</i>	2	2.2
	<i>Corporate Communications</i>	2	2.2
	<i>Journal of Communication Management</i>	2	2.2
	<i>Journal of International Marketing</i>	2	2.2
Sector-specific studies	<i>International Journal of Hospitality Management</i>	2	2.2
	<i>International Journal of Contemporary Hospitality Management</i>	2	2.2
Marketing	<i>Journal of Retailing and Consumer Services</i>	1	1.1
	<i>Journal of Interactive Advertising</i>	1	1.1
	<i>Asia Pacific Journal of Marketing and Logistics</i>	1	1.1
Ethics, CSR and management	<i>Cogent Business & Management</i>	1	1.1
	<i>Global Business Review</i>	1	1.1
	<i>Review of Managerial Science</i>	1	1.1
	<i>Management Research Review</i>	1	1.1
	<i>Social Responsibility Journal</i>	1	1.1
Economics, econometrics and statistics	<i>Ecological Economics</i>	1	1.1
Organisation studies	<i>Management Communication Quarterly</i>	1	1.1
Social sciences	<i>Journal of Industrial Ecology</i>	1	1.1
	<i>Society and Business Review</i>	1	1.1
Sector-specific studies	<i>Service Business</i>	1	1.1
	<i>Journal of Foodservice Business Research</i>	1	1.1
	<i>Journal of Cleaner Production</i>	1	1.1
	<i>British Food Journal</i>	1	1.1
	<i>Journal of Hospitality Marketing & Management</i>	1	1.1
	<i>Journal of Quality Assurance in Hospitality & Tourism</i>	1	1.1
Marketing	<i>International Journal of Retail & Distribution Management</i>	1	1.1
	<i>Journal of Strategic Marketing</i>	1	1.1
	<i>Journal of Current Issues and Research in Advertising</i>	1	1.1
	<i>International Journal of Nonprofit and Voluntary Sector Marketing</i>	1	1.1
	<i>Journal of Public Policy & Marketing</i>	1	1.1
	<i>Journal of Consumer Affairs</i>	1	1.1
	<i>Services Marketing Quarterly</i>	1	1.1
	Total	89	100.0

Table 2
Top 10 most cited articles of the CSR-scepticism literature (based on Scopus July 2023).

Author(s)	Journal	Total citations
Becker-Olsen et al. (2006)	<i>Journal of Business Research</i>	1202
Yoon et al. (2006)	<i>Journal of Consumer Psychology</i>	815
Webb and Mohr (1998)	<i>Journal of Public Policy and Marketing</i>	578
Foreh and Grier (2003)	<i>Journal of Consumer Psychology</i>	565
Skarmeas and Leonidou (2013)	<i>Journal of Business Research</i>	472
Vanhamme and Grobben (2009)	<i>Journal of Business Ethics</i>	356
Pirsch et al. (2007)	<i>Journal of Business Ethics</i>	310
Mohr et al. (1998)	<i>Journal of Consumer Affairs</i>	303
Gupta and Pirsch (2006)	<i>Journal of Consumer Marketing</i>	230
Leonidou and Skarmeas (2017)	<i>Journal of Business Ethics</i>	208

country context, providing limited insights.

Seven of the 89 studies (7.9%) did not disclose their respondents' locations. Research in twin-country contexts is limited to 7 studies (7.9%) (Arlı et al., 2019; M. Kim, White & Kim, 2019; Lemke & Luzio, 2014; Matthes & Wonneberger, 2014; Pandey et al., 2020; Silva et al., 2020; Singh & Duque, 2020) that investigated cross-continent markets involving the US, India, the Philippines, South Korea, Australia, Austria, Norway, Brazil, France and Portugal. The research set in multi-country contexts is sparse, with only 1 study (1.1%), which also involves cross-continent markets concerning China, Japan and the US (Heinberg et al., 2021). Notably, 6 of the 8 cross-country context studies were published in the last 5 years, suggesting increasing attention to cross-country studies.

Much of the extant research is focused on CSR scepticism in developed countries (e.g. the US, the UK, the Netherlands and Germany). CSR initiatives appear to be less common in developing countries (Chaabouni et al., 2021), and when people are less aware of CSR practices (e.g. in Malaysia), their scepticism is reduced (Isa et al., 2017). In developed countries, CSR initiatives often conform to various pressures, such as government regulations, the media and activists, which does not appear to occur in emerging market economies (Boubakri et al., 2021). However, the importance of CSR for companies in developing nations and emerging markets is increasing (Grabner-Kräuter et al., 2018).

The analysis shows the dominance of CSR-related scepticism studies in Euro-American contexts and from Western perspectives; studies conducted from Asian and African perspectives are limited. Cross-cultural differences among individuals generate distinct cognitive processes that lead to variations in judgement and decision-making styles (Choi & Nisbett, 1998; Ji & Yap, 2016). Hence, the lack of cross-cultural studies in the literature represents a significant gap. Overall, more research into the level of CSR awareness associated with country and cultural differences and its impacts on consumer CSR scepticism is needed.

3.6. Industries and categories investigated

Table 3 below displays the number of studies by industry or category. The four most popular study contexts in the CSR-related scepticism literature are food and beverages, hospitality, apparel and cosmetics, toiletries and household and personal care products. These contexts were chosen due to consumers' familiarity with them and their frequency of use. Less frequently studied contexts include tobacco, banking, insurance, telecom services, real estate, pharmaceuticals, information technology and oil and gas. Interestingly, little attention has been paid to controversial industries (alcohol, tobacco, oil and gas and gambling). A closer look reveals that most studies use fictitious brands or companies (e.g. Musgrove et al., 2018; Rahman et al., 2015) to avoid

Table 3
The number of studies by industry or category investigated.

	No. of studies	%	Examples
Food (including food retailers/groceries) and beverages	32	36.0	Kim and Lee (2015); Lee et al. (2019); Newman and Trump (2019); Skard and Thorbjørnsen (2014); Sung et al. (2021)
Multiple industries/categories	17	19.1	Bartels et al. (2020); Heinberg et al. (2021); Mantovani et al. (2017); Sengabira et al. (2020); Toder-Alon et al., 2019; Yoon et al. (2006)
Hospitality	15	16.9	Hanks et al. (2016); Kang and Atkinson (2021); Sengabira et al. (2020); Yang et al. (2020); Zhang and Hanks (2017)
Industry not specified	15	16.9	Chatzopoulou and de Kiewiet (2021); Do Paço and Reis (2012); M. Kim, White and Kim (2019); Moscato and Hopp (2019); Schmeltz (2012)
Cosmetics, toiletries, household and personal care products	11	12.4	Elving (2013); Ramasamy et al. (2020); Toder-Alon et al. (2019); Vanhamme and Grobben (2009); Yu (2020)
Textiles, apparel and luxury fashion accessories	11	12.4	Bartels et al. (2020); Bögel (2019); Joireman et al. (2018); Kang and Sung (2021); Singh and Duque (2020)
Banking, insurance or telecom services	7	7.9	Albayrak et al. (2013); Beldad et al. (2020); Gupta and Pirsch (2006); Heinberg et al. (2021); Shankar and Yadav (2021)
Others	7	7.9	Chaabane and Parguel (2016); Mendini et al. (2018); Pandey et al. (2020); Shazly and Mahrous 2020; Xie and Kronrod (2012)
Information technology	4	4.5	Arlı et al. (2019); Connors et al. (2017); Foreh and Grier (2003)
Pharmaceuticals	2	2.2	Chung (2018); Chung and Jiang (2017)
Oil and gas	2	2.2	De Vries et al. (2015); Yoon et al. (2006)
Tobacco	1	1.1	Yoon et al. (2006)
Real estate	1	1.1	Toder-Alon et al. (2019)

Note: The total exceeds 89 as some studies examined multiple industries or categories (e.g. Mantovani et al., 2017; Sengabira et al., 2020; Yoon et al., 2006).

preconceptions, suggesting that their findings may or may not be replicated in real-world contexts.

The hospitality industry encompasses several categories, including hotels (e.g. Kim & Roseman, 2020), casino hotels (Yang et al., 2020), restaurants (e.g. D.Y. Kim, Kim & Kim, 2019), coffee shops (e.g. Fennell et al., 2020) and theme parks (e.g. Gupta & Pirsch, 2006). Within the hospitality industry, hotels are the most popular context (7 of 15 studies). Due to the diversity of the hospitality sector, findings from one sub-category cannot be generalised to other sub-categories. Furthermore, several studies (17 of 89) involved multiple industries or product categories (e.g. Foreh & Grier, 2003; Gupta & Pirsch, 2006; Mendini et al., 2018) while some (15 of 89, including Chang & Cheng, 2015; M. Kim, White & Kim, 2019 and Singh et al., 2009) did not specify the industry or category investigated.

3.7. Research approaches and methods

Most of the articles (82 of 89 or 92.1%) in the CSR-related scepticism literature adopted a quantitative approach and used primary data from surveys and experiments (e.g. Lasarov et al., 2021; Skarmeas & Leonidou, 2013). The dominance of the quantitative approach indicates a paucity of qualitative (5 papers or 5.6%) and mixed-method (2 papers or 2.2%) studies in this context. The qualitative studies used data collected from in-depth interviews (e.g. Chatzopoulou & de Kiewiet, 2021; Dunn & Harness, 2019); likewise, in-depth interviews in combination with surveys were common methods for collecting primary data in mixed-method studies (e.g. Dunn & Harness, 2018; Shazly & Mahrous, 2020). Further examination reveals that qualitative and mixed-method approaches have gained popularity recently. Three of the 5 qualitative studies (Chatzopoulou & de Kiewiet, 2021; Dunn & Harness, 2019; Priporas et al., 2020) and both mixed-method studies (Dunn & Harness, 2018; Shazly & Mahrous, 2020) were published recently.

3.8. Theoretical assessment

Studies in the CSR-related scepticism literature apply various theories (Appendixes D, E and F). While most studies (69 of 89 or 77.5%) are grounded in theory, several studies have no guiding theory (20 of 89 or 22.5%). Additionally, many studies refer to multiple theories (35 of 89 or 39.3%), while others rely on a single theory (34 of 89 or 38.2%).

3.8.1. Attribution theory and discounting principle

The most widely used theory in the reviewed literature is attribution theory, which is deemed appropriate for the study of consumer scepticism (Foreh & Grier, 2003; Leonidou & Skarmeas, 2017), although one of the criticisms of attribution theory is its assumption that ordinary people's inference process is rational (Crittenden, 1983). This theory dominated CSR scepticism research and its two sub-domains, green scepticism and CRM scepticism. Attribution theory is mainly used to understand how consumer attributions of CSR motives influence their evaluations (Skarmeas & Leonidou, 2013; Sengabira et al., 2020) of message authenticity, a company's image (Yoon et al., 2006) and attitudes and behaviours, such as purchase intention (Becker-Olsen et al., 2006). While most studies build exclusively on attribution theory, some integrate other theoretical concepts, and the discounting principle is among the most frequently used (e.g. Foreh & Grier, 2003; Leonidou & Skarmeas, 2017; Yu, 2020). Vlachos et al. (2016) state that their work is the first in the CRM field to consider consumers' attributions as outcome variables.

Attempts to use the discounting principle to explore consumers' causal attributions have mainly occurred in studies of the hospitality industry (Rahman et al., 2015; Yin et al., 2020; Yu, 2020). The discounting principle posits that when a behaviour has more than one cause, people are more likely to discount the effect of a singular cause on the given behaviour when the other causes become prominent (Rahman et al., 2015). Conversely, augmentation is considered 'the reverse version of the discounting principle' (Kruglanski et al., 1978, p. 183). Thus, there are opportunities for further research on how these principles affect consumers' causal inferences. Their rational inference processes are interrupted by biasing factors (Crittenden, 1983). Hence, scholars suggest that future research could use attribution theory to study the impacts of actor-observer bias, self-serving bias, fundamental attribution error and discounting and augmentation principles on how people make causal inferences (Leonidou & Skarmeas, 2017).

3.8.2. Theory of planned behaviour

The theory of planned behaviour suggests that an individual's behaviour is influenced by intentions, which are influenced by attitudes, perceived behavioural control and subjective norms (Beldad et al., 2020; Chatzopoulou & de Kiewiet, 2021). By applying the theory of planned behaviour, Albayrak et al. (2013) provide evidence that positive attitudes, positive subjective norms and perceived behavioural control

strongly influence the green behaviours of consumers with high levels of environmental concern and low levels of scepticism. In addition, the theory of planned behaviour has been used to clarify the type of shopping value that influences consumers' environmental involvement (Cheng et al., 2020). Another study incorporates this theory into a model that helps explain environmentally-conscious purchase behaviours (Golob et al., 2018). Beldad et al. (2020) use it to investigate consumer intention to engage with a company's CSR initiative. Much of the extant literature relies on the theory of planned behaviour to explore consumer attitudes and behaviours (Chatzopoulou & de Kiewiet, 2021; Ratnakaran & Edward, 2019; Shazly & Mahrous, 2020).

3.8.3. Persuasion knowledge model

The persuasion knowledge model posits that consumers use topic and persuasion knowledge to interpret persuasive situations (Ham & Kim, 2020). Consequently, the model is used as a theoretical foundation for studies that investigate consumer evaluations of CSR initiatives (Becker-Olsen et al., 2006) and CSR communications in crisis contexts (Vanhamme & Grobбен, 2009). Skard and Thorbjørnsen (2014) demonstrate that persuasion knowledge and other mechanisms (i.e. sponsorship attitude and perceived brand-cause fit) can help explain the interaction effect between CSR information sources and brand reputation in brand evaluation. Yang et al. (2020) use a persuasion knowledge model to investigate the role of CSR authenticity on CSR legitimacy.

3.8.4. Elaboration likelihood model

The elaboration likelihood model assumes that people engage in two information processing modes (central and peripheral route) in persuasive settings (Xu, 2017). The model has been used to examine (Dhanesh & Nekmat, 2019) or explain the information processing consumers apply to CSR communications (Bae, 2020b; Matthes & Wonneberger, 2014; Sung et al., 2021). Chang and Cheng (2015) build upon the model and indicate that consumers with a utilitarian shopping orientation tend to process CRM information systematically, which results in scepticism. In another study, Chaabane and Parguel (2016) draw on this model to introduce consumer scepticism as a factor for studying CRM effectiveness. They propose two alternative routes (positive and negative) that influence warm-glow feelings and, subsequently, consumer attitudes.

3.8.5. Construal level theory

Construal level theory suggests that individuals' perceived psychological distance from an object or event influences their perceptions, attitudes and behaviours (Bae, 2020a; Kang & Atkinson, 2021; Strizhakova & Coulter, 2019). This theory has been applied to understand the effects of spatial distance on a firm, its cause and consumer attitudes towards the firm (Strizhakova & Coulter, 2019). It has also been used to investigate consumers' processing of CSR information (Bae, 2020a; Connors et al., 2017). Scholars generally agree that individuals' construal level varies with perceived psychological distance, generating different behavioural responses (Bae, 2020a; Cheng et al., 2020; Kang & Atkinson, 2021; Mantovani et al., 2017).

3.8.6. Associative network theory

Originally developed to 'explain how bundles of sensory elements comprise a memory unit or word', associative network theory has been widely used to explore connections among brands (Wang et al., 2020, p. 263). In the CSR scepticism literature, it is frequently used to examine the relationship between the fit factor and CSR scepticism. The fit factor describes the fit between a company and its CSR activities (Elving, 2013) or the cause it supports (Chung, 2018; Chung & Jiang, 2017). According to this theory, a good fit between a company and its CSR activities can lead to less scepticism (Elving, 2013) towards apology statements (Chung, 2018; Chung & Jiang, 2017). However, in a study in the fair trade context, Bartels et al. (2020) illustrate the different effects of fit (between a company's communicated fair trade message and its

previous fair trade reputation) on scepticism across industries (e.g. apparel and cocoa).

Despite efforts to broaden the theoretical perspectives present in the literature, some theories with great potential for examining the influences of cultural dimensions on consumer behaviour in CSR scepticism research, such as Schwartz's human values theory and Hofstede's cultural dimensions theory, have been neglected.

4. Consumer scepticism definition, types and levels

The word 'scepticism' is derived from the Greek 'skeptomai', which means 'to consider and reflect' (Leonidou & Skarmneas, 2017). Consumer scepticism has been described broadly as a tendency to distrust or disbelieve marketers (Foreh & Grier, 2003). Two types of scepticism have been defined. Situational scepticism means that individuals' perceptions can be influenced by the amount of information or context they have (Zhang & Hanks, 2017). Conversely, pre-dispositional scepticism describes an individual's ongoing tendency to be sceptical of others' motives beyond contextual influence (Foreh & Grier, 2003).

Most CSR scepticism studies treat scepticism as a temporary state (Albayrak et al., 2013; Bartels et al., 2020; Deb, 2021; Foreh & Grier, 2003; Goh & Balaji, 2016; Kim & Lee, 2015; Mohr et al., 1998; Singh et al., 2009; Vanhamme & Grobбен, 2009; Zhang & Hanks, 2017), positing that individuals' scepticism is influenced by situational contexts (Zhang & Hanks, 2017). In contrast, some scholars consider scepticism an individual's ongoing tendency to disbelieve (Foreh & Grier, 2003) and refer to it as 'dispositional scepticism' (De Vries et al., 2015; Dhanesh & Nekmat, 2019; Ham & Kim, 2020; Joireman et al., 2018; M. Kim, White & Kim, 2019; Manuel et al., 2014). Additionally, many scholars argue that dispositional scepticism and its effects have been understudied in the context of CSR (Deb et al., 2021; M. Kim, White & Kim, 2019; Yin et al., 2020; Zhang & Hanks, 2017).

Consumers are known to be unequally sceptical (De Vries et al., 2015; Lemke & Luzio, 2014; Pandey et al., 2020; Silva et al., 2020). Scepticism has been shown to differ across countries (Pandey et al., 2020; Silva et al., 2020). Furthermore, levels of scepticism vary across cultures (M. Kim, White & Kim, 2019), and collectivism is associated with reduced scepticism (Amawate & Deb, 2021; Chang and Cheng, 2015). While collectivist individuals are expected to be less sceptical, different consumer groups within the same cultural and country context are unequally sceptical (Amawate & Deb, 2021; Thomas & Kureshi, 2020; Yu, 2020).

For example, despite their cultural similarities, Indian consumers are more sceptical of CRM campaigns than Filipino consumers due to their higher exposure to CRM (Pandey et al., 2020). This finding echoes the results of investigating green scepticism levels among Brazilian and Portuguese consumers (Lemke & Luzio, 2014). In one of the very few cross-country context studies, Lemke and Luzio (2014) have highlighted how Brazilian and Portuguese consumers expressed their scepticism differently despite the two nations' sociocultural similarities. It is important to note that green scepticism does not carry the same meaning in all countries (Silva et al., 2020).

Fig. 4, below, is an attempt to generate an integrative framework comprising empirical-driven insights into the antecedents (including indirect antecedents) and consequences of consumer scepticism towards CSR initiatives and communications. A full analysis of the antecedents and consequences of CSR scepticism is also provided in this paper.

5. The antecedents of CSR scepticism

The antecedents of CSR scepticism are discussed in four classifications: individual-related factors, corporate-related factors, external environment-related factors and communication-related factors. By breaking down the antecedents into four categories, the paper provides a structured approach to studying the causes of CSR scepticism. This tactic allows researchers to develop a deeper understanding of how different

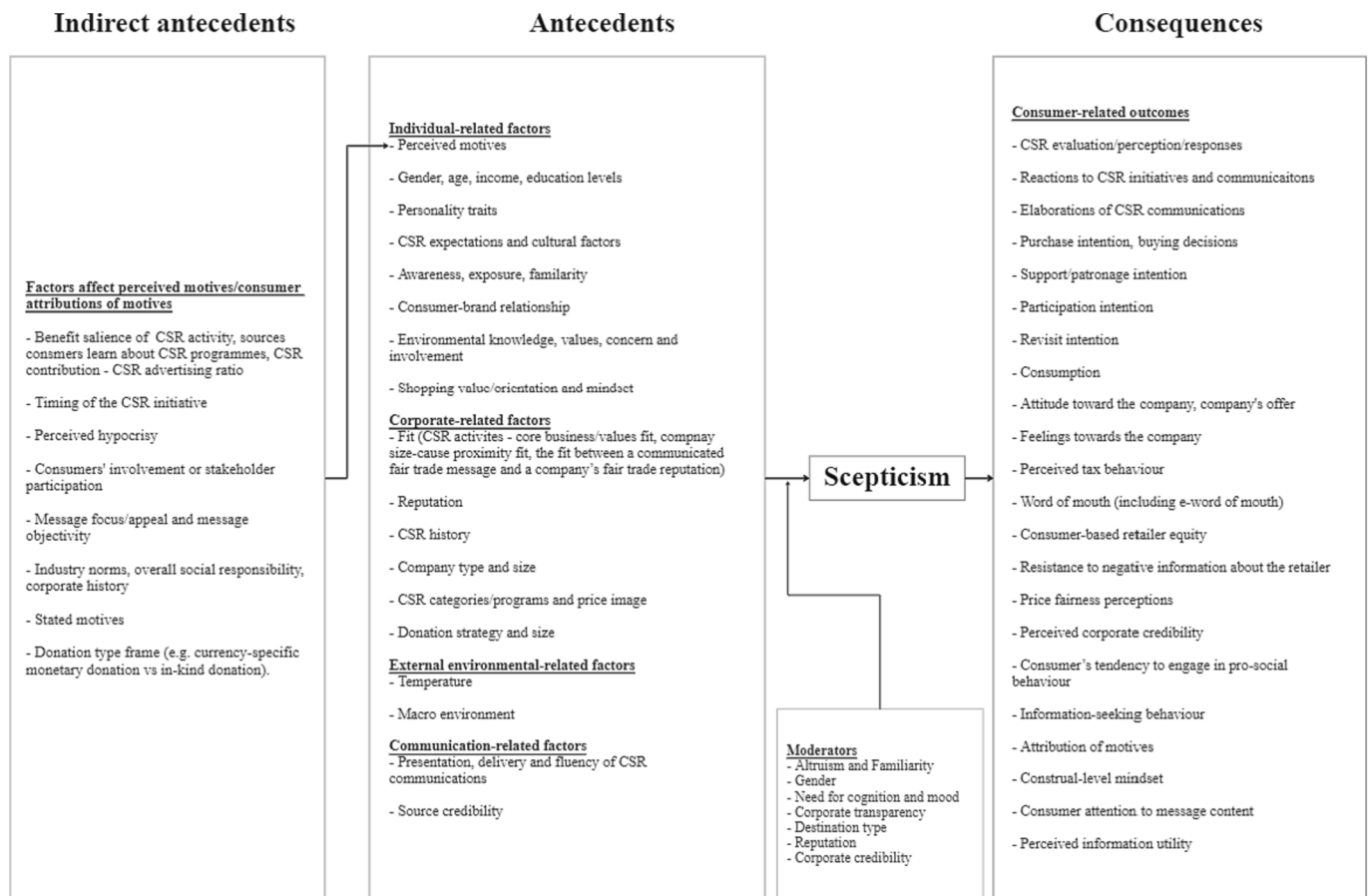


Fig. 4. Overview of antecedents and consequences of CSR scepticism.

factors influence consumers' perceptions of CSR efforts and communications.

5.1. Individual-related factors

5.1.1. Perceived CSR motives

CSR scepticism has been claimed to be related to CSR attributions of the motives behind CSR initiatives (Rim and Kim 2016). A noticeable stream of research discusses how perceived CSR motives influence consumers' scepticism. Scholars have studied the roles of specific CSR motives in CSR scepticism development using terminology such as 'firm-serving' and 'public-serving' (Foreh & Grier, 2003; Mantovani et al., 2017), 'self-centred' and 'other-centred' (Vlachos et al., 2016), 'economic motives' and 'ecological motives' (Lasarov et al., 2021) or 'extrinsic motives' and 'intrinsic motives' (Leonidou & Skarmeas, 2017; Romani et al., 2016). Generally, self-serving motives generate scepticism (Kim & Lee, 2015; Mantovani et al., 2017; Raska & Shaw, 2012). According to Ellen et al. (2006), consumer attributions are much more complicated than these binaries and should be categorised into four types: egoistic-driven, strategic-driven, stakeholder-driven, and values-driven.

These four motives have been examined in several studies in the CSR literature (e.g. Kim & Lee, 2015; Skarmeas & Leonidou, 2013; Skarmeas et al., 2014). However, these four types of CSR motives have been critiqued as inappropriate for industries with fledgling CSR practices (Lee, 2020). According to the current literature, values-driven attribution can reduce CSR scepticism (Dunn & Harness, 2018; Skarmeas & Leonidou, 2013). However, the findings regarding other consumer attributions and their relationships with scepticism appear to be inconsistent. For example, Kim and Lee's study (2015) shows that motives that are perceived as more self-serving and strategic lead to higher CSR

scepticism, which somewhat contradicts the findings that Skarmeas et al. (2014) and Lee (2020) report. Similarly, inconsistency in the relationship between stakeholder-driven motives and consumer CSR scepticism exists (see Lee, 2020; Skarmeas & Leonidou, 2013). Therefore, more research is needed to clarify the links between stakeholder- and strategic-driven motives and consumer CSR scepticism.

The link between perceived motives and scepticism is evident. However, knowledge of the determinants of perceived motives appears to be limited in the existing literature due to the various industry sectors studied (e.g. apparel, Kang & Sung, 2021; oil and tobacco companies, Yoon et al., 2006). Thus, more research into the determinants of the perceived motives behind the CSR actions of companies in distinct industries is needed.

5.1.1.1. Sources of consumer attributions. As discussed above, scholars have established the link between consumer attributions and CSR scepticism. The factors that influence consumers' perceived CSR motives can be interpreted as indirect drivers of CSR scepticism. Some scholars have studied distinct factors that affect CSR attributions. For example, within CSR scepticism research, Yoon et al. (2006) show that the perceived sincerity of CSR motives varies depending on a combination of factors, including benefit salience, the source of consumers' knowledge of CSR programmes and the CSR contribution-CSR advertising ratio. The timing of the CSR initiative (reactive vs proactive) has also been demonstrated to influence unfavourable CSR attribution, which leads to CSR scepticism (Lee, 2020). Arli et al. (2019) add that perceived corporate hypocrisy harms perceived CSR. Consumers' involvement, or stakeholder participation (Beldad et al., 2020), also affects consumers' motive perceptions. Similarly, in the CRM scepticism sub-domain, Ratanakaran and Edward (2019) illustrate how scepticism and cause

involvement affect consumers' attributions among high and low-sceptics. Regardless of domain, these factors have been examined in relation to scepticism about CSR communications or campaigns and strategies.

Similarly, within the green scepticism sub-domain, various factors have been identified as affecting perceived CSR motives, including message focus or appeal, message objectivity (Kang & Atkinson, 2021; Kang & Sung, 2021) and combinations of factors, such as industry norms, overall social responsibility and corporate history (Leonidou & Skarmeas, 2017). In the CRM scepticism sub-domain, the existing studies focus heavily on how cause-related factors affect consumer attributions. For example, stated motive (Bae, 2018; Foreh & Grier, 2003), firm-cause fit (Foreh & Grier, 2003; Mendini et al., 2018) and donation type frame (e.g. currency-specific monetary donation vs in-kind donation, Vlachos et al., 2016) can influence individuals' attributions. Throughout the field of CSR scepticism and its sub-domains, much attention has been paid to communication-related factors in investigating the sources of perceived CSR motives or the indirect antecedents of consumer scepticism. However, few studies explore the sources of consumer attributions (Marin et al., 2016), suggesting the need for more research given the influence that attributions of CSR motives have on CSR scepticism.

5.1.2. Gender, age, income and education levels

Male and female consumers appear to be unequally sceptical and respond differently to CSR communications. Generally, men are more sceptical than women (Amawate & Deb, 2021; Do Paço & Reis, 2012; Thomas & Kureshi, 2020; Yu, 2020). This difference can be explained as men being more sceptical of advertising in general, so the spillover effect makes them more sceptical of CSR communications than women (Yu, 2020). Another explanation from Lasarov et al. (2021) is that warmer temperatures make men more uncomfortable, resulting in heat aggression and, in turn, increased scepticism.

The influence of gender on CSR scepticism is complex when considering a company spokesperson's gender and gender-related characteristics (Newman & Trump, 2019). Particularly, individual consumers' scepticism towards a CSR claim depends on the gender of the spokesperson (a female spokesperson can result in less CSR scepticism). However, the effect of the spokesperson's gender becomes irrelevant when the spokesperson exhibits gender-related characteristics (communal vs agentic) that match the consumer's gender.

Thomas and Kureshi (2020) show that increasing age, higher income, and higher education level correlate with greater CRM scepticism. According to these authors, younger consumers are less sceptical. This finding somewhat contradicts Chatzopoulou and de Kiewiet's (2021) findings, which indicate that millennials are innately sceptical. Little research has considered specific young generations (Schmeltz, 2012), such as millennials, and their CSR scepticism (Chatzopoulou & de Kiewiet, 2021; Shankar & Yadav, 2021).

5.1.3. Personality traits

Moscato and Hopp (2019) have found that people who exhibit high levels of extraversion, agreeableness, and conscientiousness are less sceptical, while those high in neuroticism are more sceptical of CSR practices. Similarly, in a study on the role of consumer personality traits, M. Kim, White and Kim (2019) have discovered a link between vertical individualism and CSR scepticism in both the US and South Korea. This result shows that vertically individualistic people are more sceptical of CSR. Notably, research on the effects of personality traits on CSR scepticism is scant (M. Kim, White & Kim, 2019).

5.1.4. CSR expectations and cultural factors

Consumer expectations of CSR vary with company size (Sung et al., 2021) and across countries (M. Kim, White & Kim, 2019). In countries with distinct cultures (e.g. the US and South Korea), the relationship between CSR expectation and CSR scepticism differs (M. Kim, White &

Kim, 2019). Specifically, consumers with high CSR expectations in culturally different countries have different levels of CSR scepticism. Individuals in distinct cultures perceive CRM differently (Ferle et al., 2013); thus, CRM scepticism across cultures deserves more research attention.

In the only reviewed study that considers multi-dimensional aspects of culture, M. Kim, White and Kim (2019) demonstrate that vertical individualism can influence CSR expectations and CSR scepticism. Particularly, vertically individualistic people are more sceptical of CSR. The current literature is severely lacking in cross-cultural CSR scepticism research.

5.1.5. Awareness, exposure, familiarity

Findings about the effects of awareness, exposure and familiarity on scepticism are inconsistent in the literature. According to Thomas and Kureshi (2020), a higher level of consumer CRM awareness is associated with a higher level of scepticism. Similarly, Chaabane and Parguel (2016) note that familiarity with CRM and low altruism can result in higher scepticism. Other scholars also provide evidence showing that higher exposure to CRM makes consumers more sceptical (Pandey et al., 2020). These findings, however, contradict the results of other studies. For example, Bögel (2019) indicates that even with a prior negative reputation, a company can increase consumer trust in its CSR activities by presenting the CSR information twice. Similarly, Singh et al. (2009) show that claim repetition can overcome CRM scepticism. The inconsistency of findings suggests a research gap regarding the effect of awareness on consumer scepticism.

5.1.6. Consumer-brand relationship

Consumers can have different relationships with brands and companies, which go on to influence their responses to those brands and companies. Mantovani et al.'s (2017) findings suggest that consumer-brand social distance (distant vs close) interacts with benefit salience (self-serving vs public-serving) and can lead to increased scepticism, which also affects pro-social behaviour. The authors demonstrate that when CSR initiatives are attributed to self-serving motives, scepticism is more pronounced among consumers who are close to the brand.

In terms of consumer identification with brands, Bartels et al.'s (2020) findings suggest that strong consumer identification with a company can result in lower scepticism. Regarding brand commitment, Raska and Shaw (2012) show that when self-serving benefits are more salient, scepticism is stronger among less brand-committed consumers. Overall, consumer responses vary depending on their relationship with a brand or company.

5.1.7. Environmental knowledge, values, concern and involvement

Knowledge of environmental issues varies among consumers (Xie & Kronrod, 2012) in different countries (Silva et al., 2020). In particular, Silva et al. (2020) highlight that environmental knowledge leads to a higher level of consumer scepticism in emerging countries (e.g. Brazil) but not in developed countries (e.g. France). These findings echo the results of Pandey et al.'s (2020) study examining developing countries/emerging markets (e.g. India and the Philippines), which illustrates the link between CRM exposure and scepticism (Indians are more sceptical than Filipinos due to their increased exposure to CRM). In addition, Silva et al. (2020) provide evidence showing that environmental values are antecedents of consumer scepticism among French consumers.

Regarding environmental concern, Do Paço and Reis (2012) suggest that individuals with a high level of environmental concern tend to be more sceptical of green claims. However, according to Rahman et al. (2015), high ecological concern can buffer the negative effect of scepticism on consumers' green initiative participation intentions. Similarly, Albayrak et al. (2013) suggest that those with high levels of environmental concern and low levels of scepticism are more likely to have positive intentions and behaviours.

According to Cheng et al. (2020), individuals with different shopping

values (hedonic vs utilitarian) have varying levels of environmental concern (e.g. utilitarian shopping values are associated with low environmental concern). The authors state that a person with a high level of environmental involvement would be less likely to be sceptical of green claims and would, in turn, engage in green consumption. Therefore, shopping values and environmental involvement appear to affect consumer scepticism towards green advertising.

5.1.8. Shopping values or orientation and mindset

Studies investigating consumer shopping orientation or values in relation to scepticism show consistent results. Specifically, [Chang and Cheng \(2015\)](#) state that a hedonic orientation and collective mindset reduce scepticism, while a utilitarian orientation and individualistic mindset facilitate scepticism. [Cheng et al. \(2020\)](#) also suggest that emphasising or invoking hedonic shopping values is more beneficial in marketing and advertising. Previous studies investigated shopping orientation or values in conjunction with different variables. The opposite effects of hedonic and utilitarian shopping values on consumer scepticism are consistent.

5.2. Corporate-related factors

5.2.1. Fit, reputation and history

An important research stream investigates the effect of fit on consumer behaviours. Most studies refer to the fit factor as the congruence or relatedness between a company's CSR activities and its core business ([Chung, 2018; Yang et al., 2020](#)) or values ([Moreno & Kang, 2020](#)). In their recent study, [Bartels et al. \(2020\)](#) refer to the fit between a communicated fair trade message and a company's reputation for fair trade. In the CRM sub-domain, the fit factor exclusively refers to the compatibility of a company and the cause it supports ([Gupta & Pirsch, 2006; Mendini et al., 2018](#)) or the congruence between company size (large or small) and the cause proximity (local or national) ([Sung et al., 2021](#)).

On the one hand, scholars have demonstrated that a high level of fit between a company and its CSR practices can lead to positive consumer behavioural responses and attitudes ([Chung, 2018; Chung & Jiang, 2017](#)) and even alleviate scepticism ([Moreno & Kang, 2020](#)). On the other hand, a low-fit initiative can negatively affect consumers' attitudes, perceptions and buying intentions ([Becker-Olsen et al., 2006](#)) and induce more scepticism towards an apology statement ([Chung, 2018](#)). Consistently, it has been indicated that consumer scepticism increases when corporate transparency is unaligned with CSR activities ([Heinberg et al., 2021](#)) or when companies' CSR actions are inconsistent ([Arli et al., 2019](#)).

Interestingly, contradictory results are reported about the relationship between brand-cause fit and scepticism in the CSR and CRM fields. A high level of fit does not always lead to less scepticism, as a greater fit can lead consumers to attribute negative motives to the brand ([Foreh & Grier, 2003; Mendini et al., 2018](#)). Specifically, under high fit conditions, negative behaviours surface when CSR initiatives are recognised as reactive ([Becker-Olsen et al. 2006](#)); if consumers learn about a company's CSR activities from a company source, the company's perceived sincerity is at its lowest ([Yoon et al., 2006](#)). Moreover, the fit condition combined with the history of a company's CSR activities can affect scepticism ([Chung, 2018; Chung & Jiang, 2017](#)). Short-term CSR involvement alone can trigger consumer scepticism towards CSR motives ([Vanhamme & Grobben, 2009](#)). Furthermore, the effect of fit on consumer scepticism appears to vary depending on a company's reputation ([Elving, 2013](#)). A bad reputation often leads to scepticism ([Bögel, 2019; Elving, 2013](#)). Notably, reputation is often investigated alongside other variables ([Bartels et al., 2020; Elving, 2013; Skard & Thorbjørnson, 2014](#)). Overall, the effect of the fit between a company and its CSR on consumer scepticism is relatively complex due to the interaction between CSR fit and other elements.

The effect of size-cause fit on consumer behavioural responses has

also proven complex due to different consumer expectation levels and cause involvement ([Sung et al., 2021](#)). The influence of the fit factor on consumer scepticism is not straightforward across domains. When combined with other factors (e.g. timing; [Becker-Olsen et al., 2006](#); CSR history; [Chung, 2018; Chung & Jiang, 2017](#); reputation; [Elving, 2013](#) or information source, [Yoon et al., 2006](#)), the fit factor can result in different consumer behavioural responses. In addition, the fit factor has frequently been investigated with several conditional factors that drive consumer scepticism, leading to diverse results about the antecedents of CSR scepticism.

5.2.2. Company type and size

According to the current CRM scepticism literature, consumer behavioural responses depend on company type. [Priporas et al. \(2020\)](#) examine a single country context (Greece) and demonstrate that individuals feel more negatively towards CRM campaigns started by foreign companies than domestic ones. Similarly, in a twin study context, [Pandey et al. \(2020\)](#) report that consumers in different countries (the Philippines and India) exhibit varying levels of scepticism towards CRM campaigns conducted by different types of companies (e.g. multinational vs local). Thus, the scepticism level varies by company type but may also depend on exposure to CRM ([Pandey et al., 2020](#)). For companies in specific industries (e.g. energy), individuals are more likely to suspect the motives behind their environmental initiatives ([De Vries et al., 2015](#)).

Company size, if incongruent with cause proximity (e.g. a large company supporting a local cause or a small company supporting a national cause), can affect consumer scepticism towards CSR messages ([Sung et al., 2021](#)). Consumers have lower expectations for small firms' CSR engagement due to several constraints ([Mantovani et al., 2017](#)) and, therefore, trust them more than large firms when they engage in CSR practices ([Green & Pelozo, 2014](#)). In addition, consumers can be unequally sceptical of the CSR initiatives of companies in different industries ([Arli et al., 2019](#)). Thus, there is a need for more studies to investigate CSR scepticism towards companies in different sectors.

5.2.3. CSR categories or programs and price image

The cause categories ([D.Y. Kim, Kim & Kim, 2019](#)) or CSR programs ([Pirsch et al., 2007](#)) that a company chooses to support or feature can influence consumer scepticism. For example, the results of [Pirsch et al.'s \(2007\)](#) study suggest that consumers are more sceptical of the motivations driving a promotional CSR programme (focusing on short-term effects such as increasing buying intentions) than an institutional CSR programme (emphasising building a long-term customer relationship). In a study examining the restaurant and food service context, [D.Y. Kim, Kim and Kim \(2019\)](#) note that the interaction of message type and social-cause category (e.g. health and human services vs animal welfare and environment) can lead to different levels of trust and scepticism. The difference can be explained by the psychological distance between individuals and causes ([D.Y. Kim, Kim & Kim, 2019](#)). [D.Y. Kim, Kim and Kim's \(2019\)](#) findings support [Shankar and Yadav's \(2021\)](#) findings, which indicate that consumers with different levels of scepticism respond differently to group-oriented vs individual-oriented CSR practices.

Scholars have demonstrated the interaction of price image and green practices on consumer scepticism. Specifically, consumer scepticism towards hotels with different price images (high vs low) varies depending on the green practices they adopt ([Yin et al., 2020](#)). Consumers are generally sceptical of green marketing claims ([Mohr et al., 1998; Musgrove et al., 2018](#)) and respond less favourably to companies' environmental programmes across industry sectors ([De Vries et al., 2015; Raska & Shaw, 2012](#)).

Scholars have approached CSR-related scepticism research through the lenses of various industries (e.g. hospitality, apparel, pharmaceuticals), situational conditions or variables (e.g. reputation, temperature) and specific factors of investigation (e.g. CSR initiatives, CSR

communications), resulting in mixed findings.

5.2.4. Donation strategy and size

Regarding donation size, scholars have consistently shown that large donations can raise scepticism (Chaabane & Parguel, 2016; Chaabouni et al., 2021). The results of a study by Sengabira et al. (2020) indicate that a huge one-off donation (amount-focused strategy) is perceived with more scepticism than a regular donation (frequency-focused donation strategy). However, as a product's purchase price increases, a small, specific monetary donation can increase consumers' scepticism of a firm's promotion motives (Fennell et al., 2020).

5.3. External environment-related factors

5.3.1. Temperature

Lasarov et al. (2021) have examined the effect of temperature on consumers' responses to CSR communications. This appears to be the only study that considers the impact of temperature on CSR scepticism. The authors argue that in warmer ambient temperatures, reports of ecological motives can trigger scepticism towards CSR communications. However, the temperature effect needs to be validated in different populations and settings outside a laboratory-controlled environment (Lasarov et al., 2021). Additionally, people are more likely to encounter CSR-related communications in different environments (such as at home or on the move); therefore, further investigations of physiological influences on consumer scepticism are needed (Lasarov et al., 2021).

5.3.2. Macro environment

In one of the few studies investigating the influence of macro-environmental factors on CRM scepticism, Priporas et al. (2020) demonstrate macroenvironmental (political and legal) effects on scepticism towards CRM campaigns. Because this study was conducted in a country with a turbulent economic background (Greece), the findings may not be generalisable to other countries experiencing different macro-environment changes.

5.4. Communication-related factors

5.4.1. Presentation, delivery and fluency of CSR communications

Scholars have paid significant attention to the effect of CSR communications' presentation on consumer scepticism. Consumer scepticism influences behaviour and varies based on consumers' perceptions of system-generated information (Lee et al., 2019). Notably, consumers with varying levels of scepticism process the information presented to them differently (Bae, 2020a, b; Manuel et al., 2014), and their responses differ depending on their level of scepticism (Joireman et al., 2018; D.Y. Kim, Kim & Kim, 2019; Xie & Kronrod, 2012). CSR scepticism is influenced by several combined factors, including types of CSR-framed messages (Dhanesh & Nekmat, 2019) in conjunction with message objectivity (Kang & Atkinson, 2021; Kang & Sung, 2021); claim type (Musgrove et al., 2018) in conjunction with image condition (Joireman et al., 2018); CSR message fluency in conjunction with destination type (Hanks et al., 2016) or the need for cognition and mood (Zhang & Hanks, 2017); the information specificity of CSR claims and external disconfirming information (Orazi & Chan, 2020) or information authenticity and promotional tone (Moreno & Kang, 2020). These findings show that presentations of CSR communication are susceptible to consumer scepticism. Significantly, when investigating the conditions that lead to scepticism, researchers consider combinations of factors rather than single ones.

5.4.2. Source credibility

Regarding source credibility, non-company sources lead consumers to become sceptical of companies. Particularly, the specificity of disconfirming information from a third party (Orazi & Chan, 2020) and negative user-generated content (when it contradicts the company

message; Dunn & Harness, 2019) have been found to influence consumer scepticism. Similarly, it has been demonstrated that using a neutral source or medium may not be ideal to improve or restore a company's reputation (Skard & Thorbjørnsen, 2014). However, Yoon et al. (2006) argue that non-company sources are considered more trustworthy.

5.5. Moderators

5.5.1. Altruism and familiarity with CRM

Chaabane and Parguel (2016) argue that altruism and familiarity with CRM campaigns can affect consumer scepticism. The authors provide evidence showing that the negative effect of donation size on scepticism is driven by low altruism and high familiarity with CRM campaigns.

5.5.2. Gender

Chang and Cheng (2015) examine the moderating role of gender on the psychological traits–CRM scepticism relationship. The authors demonstrate that gender moderates the relationship between three psychological traits (hedonism, individualism, collectivism) and scepticism towards CRM advertising.

5.5.3. The need for cognition and mood

Zhang and Hanks (2017) demonstrate the interaction effect that the need for cognition and mood exerts on scepticism towards CSR messages. Specifically, individuals' need for cognition varies, leading to different responses to messages' processing fluency and different levels of scepticism. Additionally, the authors illustrate that negative mood moderates the effect of messages' processing fluency and the need for cognition on scepticism.

5.5.4. Corporate transparency

Heinberg et al. (2021) demonstrate that corporate transparency influences the relationship between CSR and scepticism. According to the authors, consumer scepticism increases when corporate transparency is not aligned with CSR activities.

5.5.5. Destination type

The destination type (e.g. nature-based tourism destination vs urban destination) and the fluency of the CSR message can interact and result in scepticism (Hanks et al., 2016). In particular, a low fluency message (one that is difficult to process) triggers deeper processing and increases scepticism towards urban destination types compared to nature-based tourism destination types. Consumers have previously held perceptions of destination types (Hanks et al., 2016). However, the destination types examined are limited to urban and nature-based. Thus, research into other destination categories (e.g. previously visited destinations vs first-time destinations) is needed.

5.5.6. Reputation

Elving (2013) indicates that a company's reputation influences the effect of fit between the company and its CSR initiatives on scepticism. The fit has negative effects on scepticism when a company has a bad reputation.

5.5.7. Corporate credibility

Musgrove et al. (2018) demonstrate that a company's likeability and trustworthiness can affect the relationship between the type of environmental claim and scepticism. Specifically, substantial (vs posturing) messages may not lead to lower scepticism when companies have high levels of trustworthiness and likeability.

6. Consequences of CSR scepticism

6.1. Negative effects

CSR scepticism can drive individuals to seek cues indicating that companies' CSR actions are authentic and originate from selfless motives (Chatzopoulou & de Kiewiet, 2021). The literature focuses heavily on the effect of CSR scepticism on consumer-related outcomes. Consumer scepticism is known to adversely impact consumer-related outcomes. Examples of negative consumer-related outcomes include less-favourable reactions to CSR initiatives (Romani et al., 2016), negative attitudes (Yin et al., 2020), negative feelings towards companies (Priporas et al., 2020) and a negative impact on support intentions (Amawate & Deb, 2021; Mantovani et al., 2017; Moreno & Kang, 2020), purchase intentions (Elving, 2013; Leonidou & Skarmeas, 2017; Shazly & Mahrous, 2020), participation intentions and revisit intentions (Rahman et al., 2015), product consumption (Golob et al., 2018) and perceived tax behaviour (Toder-Alon et al., 2019). Moreover, consumer scepticism can decrease the positive effects of environmental concerns on consumer behaviour (Albayrak et al., 2013), negatively affect e-word of mouth (Bartels et al., 2020) or stimulate negative word-of-mouth (Leonidou & Skarmeas, 2017), harm consumer-based retailer equity and reduce resistance to negative information about the retailer (Skarmeas & Leonidou, 2013; Skarmeas et al., 2014). It is observed that consumer-related outcomes attract considerable scholarly interest.

Consumers can be sceptical of CSR communications, and scepticism towards CSR communications demonstrably affects consumers' attitudes towards companies (Chung, 2018) and their purchase intentions (Chang & Cheng, 2015). Furthermore, consumers can be sceptical of a company's CSR motives, and this scepticism can negatively affect consumer evaluations (Lee, 2020); price fairness perceptions (Fennell et al., 2020); perceived corporate credibility (Bae, 2018; Lee et al., 2019; Orazi & Chan, 2020); consumer perceptions of the company, the product offered and its integrity (Vanhamme & Grobben, 2009); consumer attitudes towards the company; purchase intentions (Elving, 2013); perceptions of CSR activities; support intentions (Kim & Lee, 2015) and consumers' tendency to engage in pro-social behaviour (Mantovani et al., 2017). Consequently, when consumers are less sceptical of a company's CSR, they perceive the company positively (Arli et al., 2019). Consumer scepticism of a company's CSR motives frequently leads to negative consumer responses (Fennell et al., 2020; Webb & Mohr, 1998).

6.2. Non-negative or neutral effects

Some studies, however, indicate that the existence of consumer scepticism does not always affect consumer responses negatively. For example, in the CSR domain, although they are perceived as self-serving, CSR engagement or activities can be evaluated positively overall (Schmeltz, 2012) with no reduction in perceived corporate credibility (Becker-Olsen et al., 2006). Additionally, in a study examining the fast-moving consumer goods industry, Indian consumers were found to be neutral in terms of scepticism, which results in positive CSR evaluations (Gupta & Wadera, 2021). There is a gap between consumer scepticism and consumer behaviour, so consumer scepticism may not be as detrimental as it seems.

Similarly, within the green scepticism sub-domain, research has shown that green practice scepticism has no negative impact on hotel clients' behavioural intentions, including purchase, revisit and word-of-mouth intentions (Kim & Roseman, 2020). Interestingly, green scepticism can lead to greater elaborations of green claims, generating positive green consumption intentions among French consumers (Silva et al., 2020). The current green scepticism literature shows inconsistent results regarding the impact of green scepticism on subsequent consumer behaviours, such as information-seeking behaviour (Goh & Balaji, 2016; Leonidou & Skarmeas, 2017). Despite the reported negative effects of green scepticism, the literature indicates that the consequences of green

scepticism are less detrimental than previously thought. Furthermore, green scepticism may not directly affect green purchase intentions (Goh & Balaji, 2016; Luo et al., 2020) or patronage intentions (Amawate & Deb, 2021).

In the CRM scepticism sub-domain, Amawate and Deb's (2021) study indicates that scepticism does not appear to directly affect patronage intentions among younger consumers in India. Furthermore, Gupta and Pirsch (2006) demonstrate that despite the negative perceived intentions of the company, consumers are supportive, with intentions to purchase sponsored products. Overall, the literature highlights consumers' positive perceptions of CRM.

Overall, the inconsistent findings regarding the impact of consumer CSR scepticism on consumer-related outcomes add to the growing CSR scepticism literature and the debate about whether CSR initiatives should be communicated. Nevertheless, the negative consequences of consumer scepticism outweigh the lack of association between scepticism and consumer behavioural responses that some scholars have demonstrated. The existing studies on the consequences of scepticism largely focus on consumer-related outcomes.

6.3. Scepticism levels and associated effects

One research stream illuminates the effects of different levels of scepticism and their associated consequences. More sceptical consumers appear prone to ascribing a negative attribution to CSR practices (Foreh & Grier, 2003). They also react less favourably to CSR initiatives and communications (Joireman et al., 2018; Xie & Kronrod, 2012; Yu, 2020). In contrast, consumers with lower levels of scepticism tend to attribute positive motives (Ratnakaran & Edward, 2019) and respond to CSR initiatives and communications more favourably (Albayrak et al., 2013; Manuel et al., 2014). Additionally, when scepticism is low, consumers' willingness to purchase increases (Mendini et al., 2018).

An examination of the relevant studies on how scepticism affects construal mindset reveals contradictory results. On the one hand, CSR scepticism leads consumers to adopt a low-level construal mindset, in which they look for detailed information to assess and evaluate a claim (Connors et al., 2017). On the other hand, studies indicate that highly sceptical consumers adopt a high-level construal mindset, processing information at a more general, abstract level (Bae, 2020a).

Scholars have consistently suggested that consumers are unequally sceptical, causing different consumer behavioural responses (Bae, 2018, 2020a, 2020b; Webb & Mohr, 1998). For example, according to Bae (2020b), consumer attention to message content (e.g. information and emotional appeals) varied among consumers with high or low scepticism. Furthermore, scholars have revealed that scepticism levels can affect consumer attitudes differently depending on CSR practices (Shankar & Yadav, 2021). A high level of scepticism towards green advertising negatively affects green consumption (Cheng et al., 2020), and consumer perceptions of information utility ultimately lead to negative purchase intentions (Luo et al., 2020). Similarly, in the CRM scepticism discipline, high scepticism negatively affects consumers' buying decisions (Priporas et al., 2020) and reduces their warm-glow feelings, affecting individuals' support intentions (Chaabane & Parguel, 2016; Chaabouni et al., 2021).

7. Conclusions, future research directions and limitations

7.1. Conclusions and future research directions

This review demonstrates that the number of publications on the subject of CSR-related scepticism has significantly increased, especially during the last decade. Notably, single-country context (e.g. US) studies dominate the CSR-related scepticism literature. As scepticism varies even within a single country and culture (Yu, 2020), more twin- and multiple-country contexts, cross-cultural and sub-cultural studies of CSR-related scepticism are needed. In addition, future work could

investigate CSR-related scepticism outside of the Euro-American context. This review suggests that CSR-related scepticism in the context of less-developed and emerging economies requires more research attention. Future studies could be conducted from Asian and African perspectives to move away from the Euro-American context.

Consumer expectations of companies are believed to vary by industry (Chung & Jiang, 2017). To account for this, more research is needed to examine consumer CSR scepticism towards companies in different industries. Furthermore, some scholars note that companies within the same industry (such as mining) disclose different CSR reporting content due to varying local regulations, issues, pressure groups and stakeholder requirements (de Villiers & Alexander, 2014). Future research into consumer scepticism towards CSR initiatives and companies' communication in controversial industries could be illuminating.

Additionally, the impact of various levels of CSR awareness and exposure on consumer scepticism across countries and cultures deserves more research attention. This need stems from contradictory results about the effects of CRM awareness and familiarity on consumer behaviours (Sections 5.1.5 and 5.1.7). Although awareness and knowledge influence consumer scepticism, little is known about the consensus of individuals' awareness and knowledge across countries and cultures. Thus, investigations into how awareness and knowledge develop across countries and cultures and their influence on scepticism would be intriguing.

Moreover, the mean of green scepticism varies across countries (Silva et al., 2020), and future research should explore this in relation to consumers' countries of origin. For example, Zhou et al. (2018) suggest that there has been a shift from collectivism towards individualism in Chinese society. Considering consumers' adaptation to individualism while investigating consumer scepticism presents an exciting avenue for future research.

This review also identified some strongly researched areas in the CSR-related scepticism literature, including the antecedents and consequences of CSR scepticism, CRM scepticism and green scepticism and the impacts of CSR-related scepticism, particularly on consumer behavioural responses. There is a lack of consumer scepticism research into other dimensions of CSR. The literature shows considerable attention to green initiatives and CRM. Therefore, researchers should investigate consumer scepticism towards other elements of CSR initiatives, such as socially responsible business practices (Kotler & Lee, 2005). There is also little research into results other than consumer-related outcomes (Section 6). Green scepticism studies focus heavily on the consumer perspective (Gatti et al., 2021). This trend is also evident in other streams (CRM and CSR scepticism, Section 6). Future research could investigate consumer scepticism from other stakeholders' perspectives, such as investors, non-profit organisations (NPOs), suppliers and local communities.

The antecedents of CSR scepticism are diverse and vary by industry sector and product category. Results about the effect of scepticism on consumer behaviours are contradictory; consumer scepticism is not as detrimental as previously thought (Section 6.2). This review reveals that consumers' behavioural responses to CSR initiatives vary depending on their levels of scepticism. Again, research into the consequences of CSR scepticism is limited to consumer-related outcomes. Hence, future research could explore the impacts of CSR scepticism on non-consumer-related outcomes.

As discussed in Section 4, research investigating dispositional scepticism and its effects is lacking. Additional studies should consider the impact of dispositional scepticism on situational scepticism towards CSR communications (Zhang & Hanks, 2017). Despite the presence of non-negative consumer behavioural responses in all three domains, understanding the drivers, the conditions that facilitate different levels of scepticism and their associated impacts remains important. This need stems from the substantial evidence in the existing literature of the negative impacts of consumer scepticism. Awareness of consumer

Table 4
Proposed research questions for future studies of CSR scepticism.

Research areas	Proposed research questions
<i>Generational cohorts</i>	<ul style="list-style-type: none"> • Are members of Gen Z sceptical of CSR initiatives and communications? • Are Gen Z consumers more sceptical of CSR initiatives and communications than previous generations? How much more? • Does CSR scepticism differ between male and female Gen Z consumers? • How sceptical is Gen Z towards CSR initiatives and communications? • What are the antecedents and consequences of CSR scepticism within Gen Z? • How does Gen Z learn to be sceptical in the digital age? • Does Gen Z learn to be sceptical through online interactions with others? • Are there gaps between the Gen Z evaluation of CSR initiatives or communications and Gen Z consumers' behaviours? • What are the best ways to promote CSR initiatives to Gen Z and avoid CSR scepticism?
<i>Other CSR dimensions</i>	<ul style="list-style-type: none"> • How sceptical are consumers towards other dimensions of CSR (e.g. community volunteering and socially responsible business practices, such as the use of recycled plastic packaging)? • Does advertising or marketing scepticism in general have any spill-over effects on these underexplored dimensions of CSR?
<i>External environment</i>	<ul style="list-style-type: none"> • When and how do different surrounding environments (e.g. at home, on the move or at a retailer's outlet with sensory stimuli) affect CSR scepticism?
<i>Stakeholders</i>	<ul style="list-style-type: none"> • How and when does a CSR campaign affect scepticism among employees, non-profit organisations, investors or suppliers? • Does CSR scepticism affect any stakeholders other than consumers? • What are the non-consumer-related outcomes of CSR scepticism?
<i>Industries, countries and cultures</i>	<ul style="list-style-type: none"> • What are the levels of scepticism towards CSR initiatives initiated by companies in controversial industries (e.g. mining, alcohol, tobacco and gambling) in different countries? • What factors influence consumers' perceptions of CSR motives, and how much do those perceptions affect their scepticism of CSR initiatives in controversial industries? • What are the levels of scepticism towards CSR initiatives initiated by companies in the manufacturing and medical industries? • What are the levels of scepticism towards the CSR initiatives or campaigns initiated by private banks in tax havens? • What are the antecedents and consequences of CSR scepticism in developing countries in Asia (e.g. Indonesia, Thailand, Vietnam) and Africa (e.g. South Africa)? • What is the level of CSR awareness among consumers in developing vs developed countries? How does CSR awareness affect CSR scepticism among consumers in developing vs developed countries? • How do cultural differences affect consumers' attribution styles towards CSR practices and their subsequent scepticism towards those practices? • To what extent do consumers' CSR attribution styles vary across countries and cultures? • Does consumer CSR scepticism change when individuals move from one country or culture to a different country or culture?
<i>Others</i>	<ul style="list-style-type: none"> • How do consumers develop attributions of motives (e.g. firm-serving, public-serving motives or egoistic-driven, stakeholder-driven, strategic-driven and value-driven motives) towards CSR initiatives and what factors contribute to their formation? • How and to what extent does dispositional scepticism affect situational scepticism in the context of CSR initiatives and communications?

scepticism and an understanding of the impacts of CSR scepticism on consumer attitudes, perceptions and behaviours are essential as they can help companies strategically plan their CSR communications to favourably affect consumer perceptions.

CSR scepticism among millennials has been investigated (e.g. Chatzopoulou & de Kiewiet, 2021; Shankar & Yadav, 2021), but future research should explore CSR scepticism in other generational cohorts. As scepticism can be learnt (Obermiller & Spangenberg, 2000), future research could explore how scepticism is learnt in the digital age, often associated with Gen Z (Haddouche & Salomone, 2018). Further research into younger generations, such as Gen Z, could be fruitful as this generation is greatly concerned with social and environmental issues (Paolletti, 2022). Schmeltz (2012) suggests that the differences in generational traits and media habits among young consumers should be explored alongside those of older generations.

It is reasonable to avoid investigating CSR scepticism from marketers' and businesses' perspectives. In the digital age, consumers are exposed to multiple information sources and are bombarded with influential information. Scepticism can be considered consumers' rational defence against misleading information. Young people learn to be sceptical through social interactions with others (Mangleburg & Bristol, 1998; Obermiller & Spangenberg, 2000), and consumer socialisation can contribute to both dispositional and situational CSR scepticism (Ham & Kim, 2020). However, how much scepticism is learnt from social interaction through 'screens' in the digital age remains to be investigated, and extensive research on consumer scepticism in the digital age is lacking. A few studies reveal generational differences in technology adoption and the influence of new digital technologies (Nakagawa & Yellowlees, 2020; Vogels, 2019). As the literature shows, research into CSR scepticism in younger generations, e.g. millennials or Gen Z (the first true digital natives; Miller, 2016), is scarce.

In terms of theories, the existing studies significantly rely on attribution theories when investigating how different types of attribution relate to CSR scepticism (Skarmeas & Leonidou, 2013) and, subsequently, influence consumer behavioural responses (Skarmeas & Leonidou, 2013; Skarmeas et al., 2014). However, little is known about the sources of consumer attributions (Marin et al., 2016), and more research into the sources of consumers' attribution of CSR motives should be conducted. Given the lack of cross-cultural studies in the CSR-related scepticism literature, future research should adopt cultural theories, such as Hofstede's (1980) cultural dimensions theory or cultural distance measures based on Schwartz's (1994) cultural values framework, to investigate the roles of individualism and collectivism in relation to consumer scepticism. Relatedly, the theory of cultural tightness-looseness (Gelfand et al., 2006) can be used to explore their influence on CSR scepticism in different cultures. Consumer culture theory (Arnould & Thompson, 2005) can be applied to investigate how cultural values and norms affect consumer consumption and their CSR scepticism. Researchers can use identity theory (Stryker & Burke, 2000) to

investigate how individuals' roles within society affect their scepticism towards CSR efforts. Considering the potential emotional reactions of individuals to events and outreach efforts, emotion regulation (Gross, 1998) can be used to examine how consumers respond to CSR communications and how their emotions affect their scepticism and subsequent responses.

In addition, scholars explicitly suggest applying less commonly-used theories, such as the theory of information economics (Leonidou & Skarmeas, 2017) and means-end chain theory (Goh & Balaji, 2016), to explore green scepticism.

Potential research questions based on the discussions above are presented in Table 4, below.

7.2. Limitations

There are some limitations to the current paper. First, despite the use of a combination of keywords in the search string and backward citation searching, some relevant studies may still be missed. Second, the inclusion criteria exclude books, book chapters, conference papers, theses and articles from journals that are not ranked in the Academic Journal Guide 2021 or those that are not written in English. Additionally, the search was limited to databases such as the Web of Science (WOS), Scopus and EBSCO Business Source Premier.

Third, due to the limited scope, the paper does not provide a review of a closely related concept: consumer scepticism towards brand activism. Sarkar and Kotler (2018) view brand activism as an evolution of CSR and CRM. However, Mukherjee and Althuizen (2020) argue that brand activism is different from CSR or CRM because acts of brand activism tend to be ad hoc or accidental and are riskier than CSR or CRM campaigns. Similarly, Pöyry and Laaksonen (2022) further highlight that brand activism differs from CSR and CRM because it addresses the socio-political causes embraced by companies to convey brand values. In alignment with the six CSR dimensions outlined by Kotler and Lee (2005), which do not encompass brand activism, this paper purposely narrows its focus to the domain of CSR-related scepticism. In doing so, it aims to provide a comprehensive understanding of the antecedents and consequences of consumer scepticism towards CSR activities.

CRedit authorship contribution statement

Nga Nguyen: Writing – original draft. **Constantinos-Vasilios Priporas:** Supervision. **Mark McPherson:** Supervision. **Simon Manyiwa:** Supervision.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Appendix A. List of CSR scepticism studies

Field	Journal and ranking	Country context	Research orientation	References
Marketing (MKT)	<i>Journal of Marketing Communications</i> (1)	US	QUA	Joireman et al. (2018)
		Germany	QUA	Bögel (2019)
	<i>Corporate Reputation Review</i> (1)	US	QUA	Kim and Lee (2015)
		US	QUA	Moscato and Hopp (2019)
		The Netherlands	QUA	Beldad et al. (2020)
	<i>Journal of Marketing Management</i> (2)	UK	Mixed methods	Dunn and Harness (2018)
		UK	QUL	Dunn and Harness (2019)
	<i>International Journal of Advertising</i> (2)	The Netherlands	QUA	Bartels et al. (2020)
	<i>Corporate Communications: An International Journal</i> (1)	Denmark	QUA	Schmeltz (2012)
		US	QUA	Chung (2018)

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Field	Journal and ranking	Country context	Research orientation	References
Ethics, CSR, management	<i>Journal of Communication Management</i> (1)	US	QUA	Chung and Jiang (2017)
	<i>Journal of Consumer Psychology</i> (4*)	US, South Korea	QUA	M. Kim, White and Kim. (2019)
	<i>Journal of International Marketing</i> (3)	Not specified	QUA	Yoon et al. (2006)
		China, Japan,	QUA	Heinberg et al. (2021)
		US		
	<i>Journal of Consumer Behaviour</i> (2)	UK	QUL	Chatzopoulou and de Kiewiet (2021)
	<i>Journal of Retailing and Consumer Services</i> (2)	Brazil	QUA	Mantovani et al. (2017)
	<i>Marketing Intelligence and Planning</i> (1)	US, Australia	QUA	Arli et al. (2019)
		India	QUA	Shankar and Yadav (2021)
	<i>Journal of Consumer Marketing</i> (1)	US	QUA	Newman and Trump (2019)
	<i>Journal of Interactive Advertising</i> (1)	US	QUA	Lee et al. (2019)
	<i>Asia Pacific Journal of Marketing and Logistics</i> (1)	US	QUA	Sengabira et al. (2020)
	<i>Journal of Business Ethics</i> (3)	US	QUA	Pirsch et al. (2007)
		The Netherlands	QUA	Vanhamme and Grobбен (2009)
	Regional studies, planning and environment		Norway	QUA
		Italy	QUA	Romani et al. (2016)
		North America	QUA	Connors et al. (2017)
<i>Journal of Business Research</i> (3)		Not specified	QUA	Becker-Olsen et al. (2006)
		US	QUA	Skarmneas and Leonidou (2013)
		Not specified	QUA	Skarmneas et al. (2014)
<i>Social Responsibility Journal</i> (1)		Malaysia	QUA	Isa et al. (2020)
<i>Corporate Social Responsibility and Environmental Management</i> (1)		US	QUA	Moreno and Kang (2020)
		Malaysia	QUA	Ramasamy et al. (2020)
		Israel	QUA	Toder-Alon et al. (2019)
Sector studies	<i>International Journal of Hospitality Management</i> (3)	US	QUA	Hanks et al. (2016)
		Macau, China	QUA	Yang et al. (2020)
	<i>International Journal of Contemporary Hospitality Management</i> (3)	US	QUA	Zhang and Hanks (2017)
Economics, econometrics, statistics	<i>Journal of Foodservice Business Research</i> (1)	Not specified	QUA	Lee (2020)
	<i>Ecological Economics</i> (3)	Germany	QUA	Lasarov et al. (2021)
Organisation studies	<i>Management Communication Quarterly</i> (2)	US	QUA	Dhanesh and Nekmat (2019)
Social sciences	<i>Society and Business Review</i> (2)	India	QUA	Gupta and Wadera (2021)

n = 40, QUA = quantitative; QUL = qualitative.

Appendix B. List of green scepticism studies

Field	Journal and ranking	Country context	Research orientation	References
MKT	<i>Journal of Advertising</i> (3)	Portugal	QUA	Do Paço and Reis (2012)
		US	QUA	Xie and Kronrod (2012)
		US, Austria	QUA	Matthes and Wonneberger (2014)
	<i>Marketing Intelligence & Planning</i> (1)	Turkey	QUA	Albayrak et al. (2013)
		Brazil, France	QUA	Silva et al. (2020)
	<i>Journal of Consumer Behaviour</i> (2)	China	QUA	Luo et al. (2020)
	<i>Journal of Consumer Affairs</i> (2)	US	QUA	Mohr et al. (1998)
	<i>Services Marketing Quarterly</i> (1)	US	QUA	Musgrove et al. (2018)
	<i>Journal of Marketing Communications</i> (1)	China	QUA	Yu (2020)
		Not specified	QUA	Kang and Sung (2021)
Ethics, CSR, management	<i>Journal of Business Ethics</i> (3)	US	QUA	Kang and Atkinson (2021)
		US	QUA	Leonidou and Skarmneas (2017)
		US	QUA	Orazi and Chan (2020)
	<i>Review of Managerial Science</i> (2)	Taiwan	QUA	Cheng et al. (2020)
	<i>Management Research Review</i> (1)	US	QUA	Raska and Shaw (2012)
Sector studies	<i>International Journal of Contemporary Hospitality Management</i> (3)	US	QUA	Rahman et al. (2015)
	<i>Journal of Cleaner Production</i> (2)	Malaysia	QUA	Goh and Balaji (2016)
	<i>British Food Journal</i> (1)	Slovenia	QUA	Golob et al. (2018)
	<i>Journal of Hospitality Marketing & Management</i> (1)	China	QUA	Yin et al. (2020)
	<i>Journal of Quality Assurance in Hospitality & Tourism</i> (1)	US	QUA	Kim and Roseman (2020)
Social sciences	<i>Journal of Industrial Ecology</i> (2)	Brazil, Portugal	QUL	Lemke and Luzio (2014)
	<i>Corporate Social Responsibility and Environmental Management</i> (1)	The Netherlands	QUA	De Vries et al. (2015)

n = 22.

Appendix C. List of CRM scepticism studies

Field	Journal and ranking	Country context	Research orientation	References
MKT	<i>International Marketing Review</i> (3)	Norway	QUA	Singh et al. (2009)
		Greece	QUL	Priporas et al. (2020)
		US, Norway	QUA	Singh and Duque (2020)
	<i>International Review on Public and Nonprofit Marketing</i> (1)	India	QUA	Thomas and Kureshi (2020)
		Egypt	Mixed methods	Shazly and Mahrous (2020)
		Tunisia	QUA	Chaabouni et al. (2021)
		The Netherlands	QUA	Elving (2013)
	<i>Journal of Marketing Communications</i> (1)	US	QUA	Manuel et al. (2014)
		India	QUA	Amawate and Deb (2021)
	<i>Journal of Consumer Psychology</i> (4*)	US	QUA	Foreh and Grier (2003)
	<i>Journal of International Marketing</i> (3)	Russia	QUA	Strizhakova and Coulter (2019)
	<i>International Journal of Retail & Distribution Management</i> (2)	France	QUA	Chaabane and Parguel (2016)
	<i>Journal of Strategic Marketing</i> (2)	India	QUA	Deb et al. (2021)
	<i>Journal of Current Issues and Research in Advertising</i> (1)	US	QUA	Bae (2020b)
	<i>International Journal of Advertising</i>	US	QUA	Sung et al. (2021)
	<i>Journal of Consumer Marketing</i> (1)	US	QUA	Gupta and Pirsch (2006)
	<i>International Journal of Nonprofit and Voluntary Sector Marketing</i> (1)	India	QUA	Ratnakaran and Edward (2019)
	<i>Corporate Reputation Review</i> (1)	Greece	QUA	Vlachos et al. (2016)
	<i>Journal of Consumer Marketing</i> (1)	US	QUA	Bae (2018)
	<i>Journal of Public Policy & Marketing</i> (3)	US	QUL	Webb and Mohr (1998)
Ethics, CSR, management	<i>Journal of Business Research</i> (3)	US	QUA	Mendini et al. (2018)
		Not specified	QUA	Fennell et al. (2020)
		Taiwan	QUA	Chang and Cheng (2015)
	<i>Journal of Business Ethics</i> (3)	France	QUA	Sabri (2018)
	<i>Cogent Business & Management</i> (1)	US	QUA	Bae (2020a)
	<i>Global Business Review</i> (1)	The Philippines, India	QUA	Pandey et al. (2020)
	<i>Service Business</i> (1)	US	QUA	D.Y. Kim, Kim and Kim(2019)
Sector-specific studies				

n = 27.

Appendix D. Theories employed in the CSR scepticism literature

Theory	No. of studies	Examples
Attribution theories (Jones & Davis, 1965; Kelley, 1967, 1972, 1973; Kelley & Michela, 1980; Weiner, 1985)	6	Becker-Olsen et al. (2006); Dunn and Harness (2018)
Persuasion knowledge model	5	Becker-Olsen et al. (2006); Lee (2020)
Associative network theory	5	Bartels et al. (2020); Becker-Olsen et al. (2006)
Social identity theory	4	Bartels et al. (2020); Pirsch et al. (2007)
Framing theory	3	Chung (2018); Chung and Jiang (2017)
Dual-process model of information processing theory	2	Dhanesh and Nekmat (2019); Hanks et al. (2016)
Construal level theory	2	Connors et al. (2017); Mantovani et al. (2017)
Signalling theory	2	Beldad et al. (2020); Heinberg et al. (2021)
Theory of planned behaviour	2	Beldad et al. (2020); Chatzopoulou and de Kiewiet (2021)
Cognitive dissonance theory	2	Bögel (2019); Kim and Lee (2015)
Others	17	Shankar and Yadav (2021); Yang et al. (2020)
No theory	8	Arli et al. (2019); Gupta and Wadera (2021)

Note: The total number of articles in this table exceeds 40 because some employ more than one theory (e.g. Chung, 2018; Chung & Jiang, 2017; Kim & Lee, 2015).

Appendix E Theories employed in the green scepticism literature.

Theory	No. of articles	Examples
Theory of planned behaviour	4	Albayrak et al. (2013); Cheng et al. (2020)
Attribution theory	3	Kang and Atkinson (2021); Leonidou and Skarmearas (2017)
Discounting principle	3	Rahman et al. (2015); Yin et al. (2020)
Value-belief-norm theory	2	Cheng et al. (2020); Golob et al. (2018)
Construal level theory	2	Cheng et al. (2020); Kang and Atkinson (2021)
Others	9	Cheng et al. (2020); Goh and Balaji (2016)
No theory	7	Orazi and Chan (2020); Silva et al. (2020)

Note: The total number of articles in this table exceeds 22 because some articles employ more than one theory (e.g. Musgrove et al., 2018; Golob et al., 2018; Rahman et al., 2015).

Appendix F Theories employed in the CRM scepticism literature.

Theory	No. of articles	Examples
Attribution theory	9	Amawate and Deb (2021); Bae (2018)
Elaboration likelihood model	3	Chaabane and Parguel (2016); Chang and Cheng (2015)
Construal level theory	2	Bae (2020a); Strizhakova and Coulter (2019)
Others	16	Manuel et al. (2014); Sung et al. 2021
No theory	5	Chaabouni et al. (2021); Pandey et al. (2020)

Note: The total number of articles in this table exceeds 27 because some articles employ more than one theory (e.g. Bae, 2020b; Gupta & Pirsch, 2006; Sung et al., 2021).

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