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CSR During the Russian Invasion of Ukraine: Attitudes Toward
Fundraising Campaigns by National and International
Businesses

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*Let this summer leave behind just one memory
And let it resolve all contradictions:
Sitting with you here in the corner by the window,
Watching the light touch your face,
Watching as children from the square turn the corner,
Remembering a confession spoken unwisely.
Let the world be like a great pie for these children,
May it bring them joy, may it be delightful.
Let this be one of the wonders.
The warm flashes of summer fade outside the window,
But what you have always loved stays with you,
What you love now,
What is worth loving.*

Serhiy Zhadan for Mcdonald's advertising, 2024

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Abbreviations

AFU Armed Forces of Ukraine

AT Aid Type

BO Brand Origin

CC Corporate Citizenship

CG Corporate Governance

CSI Corporate Social Irresponsibility

CSR Corporate Social Responsibility

ELM Elaboration Likelihood Model

IDPs Internally Displaced People

PA Pre-Attitude

PO Post-Attitude

WOM Word-of-Mouse

AI Tools

AI-Based Tool	Form of Use	Parts of the Work
Chat-GPT, DeepL Translator	To check the gramma and translation of text passages	All parts of the thesis

1. Introduction

1.1 Relevance

Unfortunately, in the 21st century, armed conflicts continue to rage across many regions of the world. According to the Uppsala Conflict Data Program (UCDP) at Uppsala University, the number of state-involved conflicts reached 59 in 2023. This figure marks the highest number recorded since the UCDP began its data collection in 1946, highlighting an unprecedented level of global conflict involvement by states (Uppsala University, 2024). Moreover, there is a concerning trend towards a rise in armed conflicts that is being observed: the statement of Dutch Admiral Rob Bauer highlighted the growing risk of a larger alliance-based conflict involving Russia within the next two decades, underscoring the geopolitical volatility and strategic stakes involved. Similarly, German Defense Minister Boris Pistorius cautioned about the possibility of the conflict spreading to neighboring regions, including the Baltic states, heightening fears of regional instability and wider repercussions (RFE/RL's Ukrainian Service, 2024). These warnings reflect the growing risk of conflict and the wider security landscape in Eastern Europe.

Despite the armed conflicts, many multinational corporations and local businesses continue to operate in countries experiencing hostilities, due to the established markets, economic interests, etc. The ongoing war in Ukraine, which began in 2014 and escalated significantly in 2022, has posed immense challenges for businesses operating within the region and beyond. As the full-scale war escalated, most Ukrainian companies reconsidered their position on Corporate Social Responsibility (CSR). They shifted their focus to supporting the army and helping civilians affected by the conflict. In Ukraine, CSR is no longer just an option or a privilege for large enterprises, but has become a fundamental aspect of doing business (Pokynchereda et al., 2024, p.428).

In the context of the war, domestic, foreign and joint ventures operating in Ukraine provide the following types of charitable assistance as part of their CSR programs: 1) provision of medicines, medical supplies, food, and essential goods to vulnerable groups of the population; 2) granting medical, social, psychological, and legal support; 3) supplying the population and social facilities with electricity, generators, and other means of autonomous energy production; 4) restoration and adjustment of water, heat and gas supply; 5) arrangement of shelters, bomb shelters, and organization of access to them during air raids; 6) organization of evacuation of civilians from the areas of military operations; 7) material and social support for internally displaced persons; 8) animal protection activities, rescue and shelter of abandoned animals; 9) online trainings, lectures, and master classes on relevant topics; 10) developing corporate

volunteering and engaging a wide range of external and internal stakeholders in volunteering; 11) eliminating the negative environmental consequences of military operations and ecocide (Oleshko et al., 2023. p.165).

According to a study conducted in August 2022 by Google's industry unit and research partner Kantar, when choosing a brand, most Ukrainian consumers pay attention to the lack of brand connection with aggressor countries (54.0%), the company's support of the Armed Forces (49.0%), volunteer activities (44.0%) and the company's assistance to internally displaced people (IDPs) (41.0%), while the main factors influencing the decision to choose an online store for shopping were the support of the Armed Forces of Ukraine (55.0%) and the absence of goods from aggressor countries (53.0%) (Simonenko, 2022).

In this context, the research on CSR in Ukraine during the Russian invasion and consumer attitudes toward it offers valuable insights that can be applied to companies operating in non-conflict regions. Understanding how businesses adapt their strategies and responsibilities in the face of extreme adversity can inform CSR practices globally, helping companies better prepare for crises and align their operations with evolving societal expectations.

The findings about attitudes toward different kinds of CSR can also be relevant for national and international companies currently active in or contemplating entry into the Ukrainian market. According to Brin et al., (2022), in Ukraine adopting a CSR strategy could potentially enhance a company's competitiveness and sustainability more rapidly compared to operating without one (Brin et al., 2022, p.380).

The results can be valuable for companies striving to build or maintain positive relationships with consumers under challenging conditions, such as during martial law or other crises.

1.2 Problem Statements

The topic of CSR is widely discussed in both academic and managerial circles. Despite more companies adopting CSR initiatives to contribute to society or achieve strategic goals, numerous examples of corporate social irresponsibility persist. As a result, many people question the extent to which companies adhere to their stated standards, leading to growing skepticism about CSR (Skarmeas et al., 2014, p.2). In this context, skepticism around CSR often stems from the inherent paradox between a for-profit company's goal of maximizing profits and the voluntary commitment of CSR to societal betterment (Rim & Kim, 2016, p.248).

Ukraine, the second largest country in Europe by land area, has not yet been the focus of CSR research (Asemah-Ibrahim et al. 2022, p.3). Regarding Asemah-Ibrahim et al. (2022, p.11), CSR strategies in conflict zones allow multinational firms to demonstrate social responsibility by providing essential products and services, thereby sustaining brand visibility and building lasting positive associations with local communities beyond the war period. However, empirical research on public trust toward CSR initiatives, such as donations to military and humanitarian efforts, remains limited.

According to a survey conducted by the Ilko Kucheriv Democratic Initiatives Foundation (total of 2017 respondents aged 18 and older were interviewed face-to-face in areas controlled by the Government of Ukraine), the majority of Ukrainians who provided financial assistance to the army, internally displaced persons (IDPs), or war victims after the full-scale invasion continue to donate. 47% of respondents indicated that their donations remain at the same level as last year, while 34% reported a decrease in their contributions. The primary reason for this is a decline in income and savings (61%). Additionally, 16% lost trust in the people or organizations they had previously supported (Democratic Initiatives Foundation, 2024). Since there is currently a lack of research and data on the skepticism towards CSR in Ukraine during the Russian invasion, it can be assumed from these statistics that the distrust of some organizations in general may extend to the CSR initiatives of different brands.

That's why the key research question of my master's thesis is: *How do CSR communications (focusing on military aid vs humanitarian aid) influence consumer attitudes towards foreign and domestic brands, where CSR skepticism is used as a mediator to assess the impact of doubts about CSR efforts on consumer attitude?*

1.3. Structure of the Thesis

The structure of this thesis broadly consists of two main sections: theoretical and empirical. After the introduction, the next section, CSR, lays the theoretical foundation by exploring the evolution of CSR and its main definitions. Important concepts such as the Triple Bottom Line, Carroll's Pyramid of Responsibility and Stakeholder Theory will be reviewed. In addition, this section discusses related concepts such as Corporate Social Irresponsibility (CSI) and Corporate Citizenship (CC), which enrich the analysis.

The CSR Communications section focuses on how companies communicate their social responsibility initiatives to stakeholders. It considers communication strategies, including traditional and digital media approaches, with a focus on the role of social media. The chapter also looks at how effective communication can mitigate skepticism and build trust, as well as concepts such as values, WOM and sacred buying in the field of CSR.

The next section – Ukraine Context – delves into the unique challenges faced by businesses in the country during the Russian invasion of Ukraine. It explores how CSR practices have evolved in response to military challenges, focusing on consumer attitudes, political consumerism and the role of brands in supporting humanitarian and military efforts.

The Method section outlines the research design and methods used to examine the influence of CSR communication on consumer attitudes and WOM and emphasizing the role of skepticism as a mediating variable, particularly in the context of Ukraine's wartime conditions. This focuses emphasizes the empirical approach employed to answer the research questions and test hypotheses. The research adopts quantitative method. An experiment was conducted to assess consumer response to CSR communication. Participants were divided into groups and received special messages that emphasized either the military or humanitarian focus of the CSR activities of domestic and international brands.

The thesis concludes with an analysis of the results and discussion, the study's limitations and suggestions for further research to explore the effectiveness of CSR communications during military invasions and in conflict zones and conclusion.

2. Corporate Social Responsibility

In order to better understand CSR communication, the concept of CSR needs to be explained first. The various models and definitions below help explain CSR and what it means. These frameworks provide a basis for understanding how companies communicate their social and environmental efforts.

2.1. Historical Overview of CSR

In the late 1800s, business charters were granted only for socially useful purposes, but after the Civil War, they became easily obtainable, leading to the rise of powerful corporations. These corporations often neglected social responsibility and manipulated markets. The Great Depression prompted companies to move back toward accountability. Following this period, there was a shift in the 1920s and 1930s from “profit-maximizing” to “trusteeship management”, where corporate leaders began to balance the interests of stockholders with those of customers, employees, and the broader community (Carroll, 2009, p.23).

One of the most significant examples of the shifting attitude toward corporate behavior comes from Bowen, who argued that large corporations held immense power, their actions had a tangible impact on society, and therefore, their decision-making needed to incorporate considerations of this societal impact (Carroll, 1999, p.269). Bowen (1953), defined the social responsibilities of business executives as the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of the society (Bowen, 1953, p.6). The significance of Bowen’s approach lies in it being the first academic work dedicated specifically to the concept of social responsibility, earning him the title “Father of Corporate Social Responsibility” (Carroll, 1999, p.270).

Following Bowen’s work, other scholars also focused on corporate behavior and its relationship to the social context of their era. For instance, in “Corporation Giving in a Free Society” (1956), Eells argued that many large corporations were failing to meet their responsibilities during a period of widespread inflation. Similarly, Selekman (1959), in his book “A Moral Philosophy for Management”, examined the evolving moral responsibilities of corporations in response to the labor expectations of that time. (Eells (1956); Selekman (1959) as cited in Agudelo et al., 2019, p.4).

Recent research emphasizes that corporations have a new role in society, requiring them to respond to social expectations and prioritize sustainability, driving strategic decision-making. This led to discussions on the benefits of strategic CSR, and by the early 2010s, it was widely

accepted that companies were recognized for creating shared value while improving competitiveness (Agudelo et al., 2019, p.6).

2.2 Defining CSR

The European Commission has presented a new definition of CSR as “*the responsibility of companies for their impact on society*” (COM, 2011, p.6). This responsibility can only be realized if the applicable legislation and collective agreements between the social partners are complied with. In order for companies to fully fulfil their social responsibility, they should have a process in place to integrate social, environmental, ethical, human rights and consumer concerns into their management and core strategy in close cooperation with stakeholders (COM, 2011, p.6-7).

To optimize the creation of shared value, companies are encouraged to take a long-term approach to CSR, exploring opportunities to develop innovative products, services, and business models that contribute to societal well-being and the creation of higher-quality, more productive jobs (COM, 2011, p.6). Furthermore, large companies, as well as those particularly exposed to potential negative impacts, should undertake risk-based due diligence to identify, prevent, and mitigate such impacts, including those within their supply chains (COM, 2011, p.7).

In case of Ukraine, CSR is based on the Constitution, national legislation, international treaties and compliance with the *acquis communautaire*, which is the body of European Union laws, including treaties, regulations, directives and case law, which all member states are obliged to follow, forming the dynamic legal framework of the EU (Eurofound, 2007). The Constitution promotes the creation of a welfare state, and the Commercial Code emphasizes both economic and social outcomes in business activities. The 2019 Presidential Decree on Sustainable Development Goals provides a framework for balancing economic, social, and environmental aspects in Ukraine’s development policies (Honcharenko et al., 2022, p.378).

2.2.1. Corporate Social Irresponsibility (CSI)

The following will be considered the corporate social irresponsibility (CSI), that helps to explore the complexities of CSR activities. The exploration of corporate social CSI in academic literature was initiated by Armstrong (1977, p. 185), who defined CSI as:

“A socially irresponsible act is a decision to accept an alternative that is thought by the decision maker to be inferior to another alternative when the effects upon all parties are considered. Generally, this involves a gain by one party at the expense of the total system.”

In the 2000s, Godfrey (2005, p. 787) contributed to the understanding of corporate social irresponsibility (CSI) by emphasizing that “bad acts must be accompanied by a bad mind”. According to this view, a bad act requires not only harmful behavior or conduct, but also an intention or awareness that it causes harm or negative impacts on individuals, groups, or communities. It opened the door to further research focusing on two key aspects of CSI: harm and intent.

Table 1

CSR-CSI positions (Jones et al., 2009, p.304)

CSI	CSR
Environmental degradation and pollution are inevitable and little if anything can or should be done	Environmental degradation and pollution are not inevitable, should not be tolerated and it is important to raise awareness and commit to action
Employees are a resource to be exploited	Employees are a resource to be valued
Minimal community consultation and involvement	Maximize opportunities for community consultation and involvement
Failure to comply, or reluctant and only basic compliance with legislation pertaining to CSR	Compliance with, as well as policy and practical actions that go beyond the minimum legislative requirements for CSR
Ethical issues, if relevant at all are on the periphery of organizational working	Ethical issues are central to and at the heart of organizational working
Social exclusion is an inevitable by product of the operation of the market	Social inclusion helps to correct market inefficiencies
New technologies should be developed and introduced to the market	New technologies should be developed, tested, evaluated and if harmless introduced to the market
Governance of companies is best left to shareholders and management	Governance of companies involves shareholders, managers and a wide range of stakeholders including unions, works councils etc.
Work with suppliers and customers on an unfair basis	Work fairly with suppliers and customers
Pragmatic approach to CSR issues	Principled and pragmatic approach to CSR issues
Sustainability defined in terms of business survival	Sustainability defined in terms of business, environmental and community survival and mutual growth
Profit is the sole purpose of business and should be achieved at any cost	Profit is one of many purposes of business and should be achieved, but not at any cost

According to Lin-Hi and Müller (2013, p.1932), CSI can be divided into intentional and unintentional forms. Intentional CSI involves deliberate actions like bribery, illegal waste disposal, and tax evasion to gain financial benefits. These acts aim to boost profits by securing contracts or cutting costs and are often concealed to avoid detection. Unintentional CSI arises when corporations cause harm unintentionally due to unforeseen events, external factors, or lack of knowledge. Examples include natural disasters causing industrial accidents, delayed drug side effects, or unethical supplier practices that occur without the company's awareness (Lin-Hi & Müller, 2013).

In their early study, it was found by Folkes and Kamin (1999) that consumer attitudes towards CSI companies were negatively impacted by unethical brand actions, regardless of the product's performance and features (Folkes & Kamins, 1999, p.258). Studies on consumer responses to corporate misconduct suggest that unethical behavior by companies can lead to consumer actions like boycotts, support for stricter policies, or changes in investment choices (Valor et al., 2022, p.1224). The severity of a CSI incident directly influences the level of punishment, with higher severity leading to increased perceptions of harm and blame, stronger negative emotions, and reduced likelihood of consumers rationalizing or forgiving the brand (Valor et al., 2022, p.1224). Furthermore, Sweetin et al. (2013) explore consumers' willingness-to-reward and its converse willingness-to-punish a corporate brand under three specific conditions: socially responsible, socially irresponsible, and environmentally friendly actions. It was found that consumers were more likely to punish and less likely to reward socially irresponsible brands compared to other conditions, underscoring the negative impact of CSI on key consumer response dimensions (Sweetin et al., 2013, p.1822). The studies illustrate the latent negative impact from CSI activities on four important dimensions of consumer response.

Nevertheless, the CSI-CSR framework serves as a valuable resource for management, helping them detect potential threats to the business, take proactive or reactive measures, and ultimately strengthen the company's resilience (Jones et al., 2009, p.307). Once key areas for improvement have been identified, the business or organization should develop a CSR action plan aimed at reducing potential risks and enhancing possible benefits (Jones et al., 2009, p.307). By doing so, the framework not only enhances the business's ability to adapt and thrive but also improves its capacity to fulfill customer expectations. In a constantly evolving and highly competitive market, the CSI-CSR framework equips businesses to effectively address both current and future demands (Jones et al., 2009, p.307).

2.2.2. Corporate Citizenship (CC)

Corporate citizenship is the concept describing the relationship between business and society (Ihlen et al. 2011, p.6). According the Boston College Center for Corporate Citizenship (BCCCC, 2024), CC refers to how a company fulfills its rights, responsibilities, and overall corporate duties within local and global communities, creating value by leveraging its core strengths to address environmental, social, and governance opportunities, goals, and challenges. According, Bassen et al. (2005, p.234), the key difference between CSR and SC is the scope: CSR encompasses all areas of a company's social responsibility, including employees, suppliers and community welfare, making it a broader concept. CS, a subset of CSR, focuses specifically on a company's role as a "corporate citizen" and its relationship with the community at different levels (Bassen et al., 2005, p.234).

According Mirvis and Googins (2006, p.4), companies shape their corporate responsibility strategies – and the need to communicate them to various stakeholders – through a series of defined stages. There are 5 stages: *Elementary*, *Engaged*, *Innovative*, *Integrated* and *Transforming*. At the Elementary stage of CC, companies prioritize jobs, profits, and legal compliance, often lacking awareness of broader societal expectations. Communication is generally one-way and defensive, showing minimal genuine engagement or strategic interaction with stakeholders, while transparency is low (Mirvis & Googins, 2006, p.5). Moving to the *Engaged stage*, organizations begin to integrate philanthropy and basic environmental practices, driven by leadership's recognition of a societal "license to operate." Although stakeholder engagement and communication develop, they tend to be limited and more focused on public relations than meaningful action (Mirvis & Googins, 2006, p.6). As companies enter the *Innovative stage*, they start to take stakeholder interests seriously, positioning themselves as stewards and engaging more actively with stakeholders, including CSOs and NGOs. They adopt transparent reporting practices to align stakeholder needs with business interests (Mirvis & Googins, 2006, p.8). During the *Integrated stage*, organizations align their business models with corporate citizenship goals, concentrating on responsibility management to enhance their reputation. This stage also sees active engagement with stakeholders, including NGOs, CSOs, and governments (Mirvis & Googins, 2006, p.10). The *Transforming stage* is characterized by full transparency, even in sharing negative information. Companies in this stage seek to "change the game" by developing socially beneficial ventures and actively engaging with civil society, ensuring their business models are aligned with their values and responsibilities (Mirvis & Googins, 2006, p.12). An effective communication strategy requires a holistic view of CC, clarity on the company's development stage, and consistent application of values across the value chain (Waddock, & Googins, 2011, p.41).

2.2.3. Corporate Governance (CG)

According Shleifer and Vishny (1997, p.737), Corporate Governance (CG) deals with the ways in which suppliers of finance to corporations assure themselves of getting a return on their investment. The focus of CG is understanding how management, control, and incentive structures impact a company's performance (Schwerk, 2007, p.3). This raises important research questions around who holds decision-making power and how managers are held accountable. (Schwerk, 2007, p.3). Regarding Jamali et al. (2008, p.444), there are two views of CG: a narrow view of sees it as a legal and financial system with low emphasis on socio-environmental issues. In contrast, a broader view holds companies accountable to all stakeholders – stockholders, employees, suppliers, customers, and communities – whose contributions are essential to the company's success, balancing their interests with managerial actions and shareholder rights (Jamali et al., 2008, p.444). According to Huang (2010, p.643), CG has two key mechanisms: *board control* and *ownership*. The first mechanism, *board control*, emphasizes the importance of including independent directors on the board, especially to enhance decision-making in CSR policies. Independent directors bring diverse, non-traditional backgrounds, offering fresh perspectives on new risks, challenges, and opportunities in the market (Huang 2010, p.643). The second CG mechanism, *ownership*, can also impact CSR. Foreign institutional investors, domestic governments, and financial institutions tend to invest in companies with strong social performance and reputations (Huang 2010, p.643). Public shareholders often expect firms to meet social and ethical goals alongside profit maximization. Institutional investors are increasingly prioritizing CSR, with some using a “social standard criterion” when selecting investment targets (Huang 2010, p.643).

Viewing CG through a stakeholder lens expands beyond the traditional shareholder-focused approach, enabling a broader consideration of governance issues and helping prioritize which stakeholders and concerns truly matter (Mason & Simmons, 2013, p.78). Like CSR, CG is relevant to all stakeholders, but it focuses specifically on the company's governing bodies, addressing incentive and control structures to prevent management misconduct. In contrast, CSR takes a broader approach, including processes across the organization (Bassen, et al., 2005, p.234). Both disciplines are also seen as essential for providing lasting benefits and promoting the longevity of the business (Jamali et al., 2008, p.446). Regarding CG, effective governance mechanisms are observed to align the interests of owners, managers, and other stakeholders, enabling corporations to attract stable long-term capital, maintain the trust of investors, and utilize their resources efficiently (Jamali et al., 2008, p.446).

2.3. Triple Bottom Line

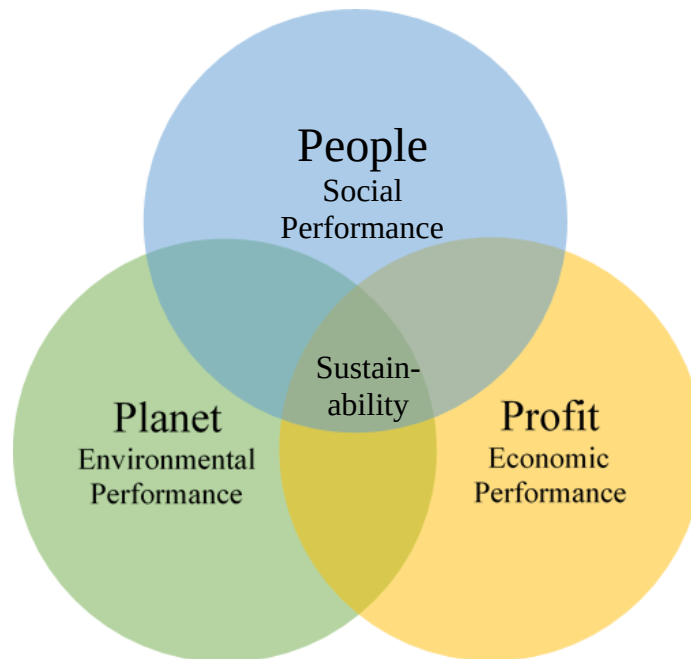
Raupp et al. (2011, p.10-12) identify two approaches to defining CSR: a narrow and a broad interpretation. A narrower definition is considering the assumption of social responsibility to be fulfilled if the CSR measure is firstly linked to the core business of the company, secondly seen on a voluntary basis and thirdly usually implicitly aimed at the sustainability of resources (Raupp et al., 2011, p.11). The concept of the **Triple Bottom Line** which was coined by Elkington (1998) is often used to categorize CSR engagement, emphasizing its three pillars. In essence, TBL is the construct that expresses the expansion of the environmental agenda in a way that integrates the economic, environmental and social lines.

According Elkington (1998, p.19), as for the economic bottom line, it represents an organization's role in driving both its own financial success and contributing to broader economic growth. In traditional economic theory, capital as a factor of production is divided into two main forms: physical capital (such as machinery and equipment) and financial capital. However, as we move into the knowledge economy, this concept has expanded to include human capital, which measures the experience, skills, and knowledge-based assets of an organization's workforce. Other important aspects to consider are the long-term sustainability of a company's costs, the demand for its products or services, pricing and profit margins, innovation initiatives and the wider business ecosystem. Companies are required to report their financial results with accountability for these key elements (Elkington, 1998, p.19-20).

As for the environmental bottom line, Elkington (1998) identifies two main types of natural capital: critical natural capital and renewable, replace able or substitutable natural capital. Businesses need to assess how their activities affect these forms and their future sustainability. Responsibility for environmental performance comes from both regulators and public scrutiny. Indicators of environmental risk include trends in compliance, provisions for environmental costs, and emerging metrics such as public complaints, life cycle impacts, resource use, emissions, and compliance with best practice standards (Elkington, 1998, p.21).

Figure 1

Triple Bottom Line (Own graphic)



According to Elkington (1998), Social Bottom Lines is an important framework for understanding the interaction between business and society, where organizations must be guided by social responsibility alongside economic imperatives. Business is inherently part of society, and while governments regulate its social impacts, social movements have historically constrained business actions, such as the campaigns against slavery and child labor. For Elkington (1998), social capital is crucial for understanding how businesses interact with their communities; it represents the trust and collaboration that enable organizations to achieve common goals. This social capital relies on virtues like loyalty, honesty, and dependability, which are essential for the sustainability transition. Social accounting assesses a company's impact on various issues, including community relations, human rights, and working conditions, with the goal of integrating these indicators into a cohesive agenda for accountability (Elkington, 1998, p.21).

All three key areas – society, economy, and environment – form the foundation of the triple bottom line approach, which seeks to balance and sustain corporate performance across multiple dimensions. This approach recognizes that long-term success depends on more than financial outcomes alone; it also requires positive social impact and environmental stewardship. Sustainability accounting, auditing, and reporting are essential to this framework, as they provide a structured way to evaluate and communicate progress in these areas, helping organizations align their actions with broader goals for sustainable development (Elkington, 1998, p.22).

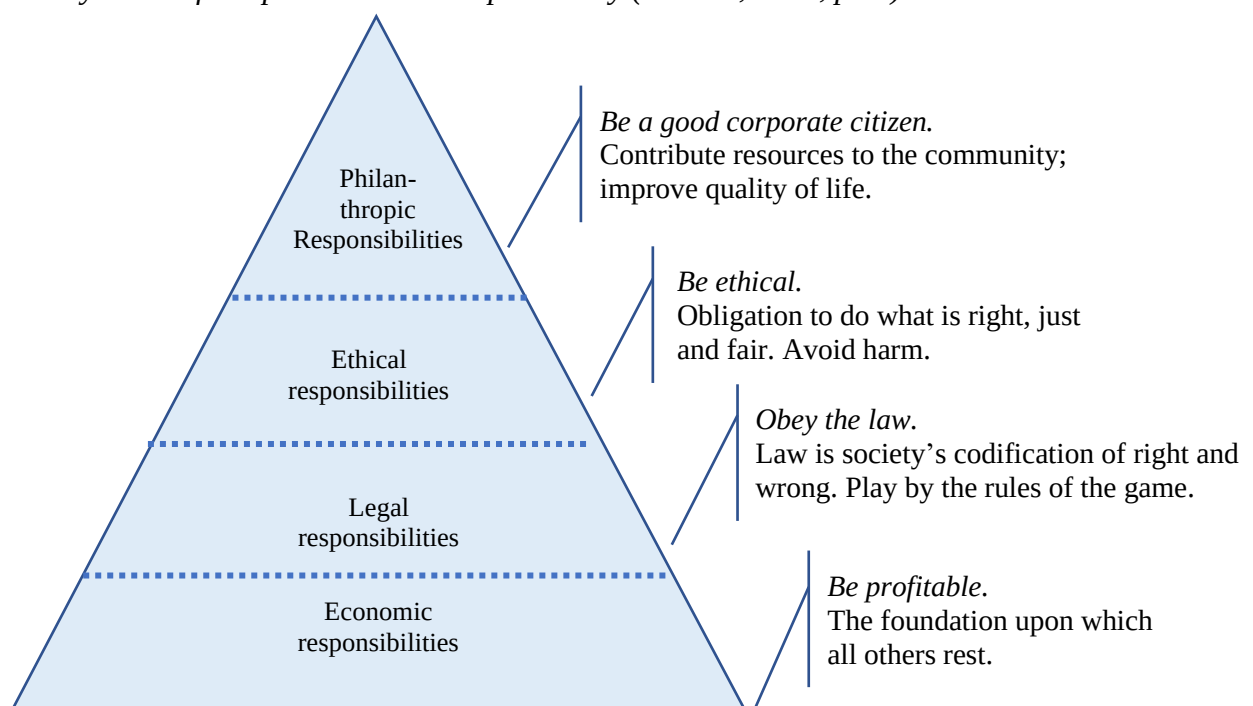
2.4. Carroll's Pyramid of Responsibility

The broad definition is based on **Carroll's Pyramid of Responsibility** (1991) has proved to be a basic point of reference from which various CSR demarcations can be derived (Raupp et al., 2011, p.10-11).

Carroll's four-part definition of CSR was originally stated as follows: "Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time" (Carroll, 1991, p.40).

Figure 2

The Pyramid of Corporate Social Responsibility (Carroll, 1991, p.42)



At the base of this pyramid is the economic responsibility of businesses. For a long time, the only task of companies was to be economically profitable and thus contribute to the prosperity of society. Consequently, economic profitability remains a prerequisite today; without it, the other levels of the pyramid may become questionable (Carroll, 1991, p.40-41). Above economic responsibility is the obligation to comply with laws and regulations. This level is positioned historically above economic responsibility, yet both are considered fundamental requirements for companies operating in a free market (Carroll, 1991, p.41). The third level represents ethical responsibility, encompassing the norms and expectations stakeholders have for companies (Carroll, 1991, p.41). While these expectations are not legally mandated, they are still perceived as fair and just. The relationship between ethical and legal responsibilities is dynamic; high moral expectations from stakeholders can lead to legal changes, thereby elevating the moral

expectations placed on companies (Carroll, 1991, p.41). At the apex of the pyramid is philanthropic responsibility, which includes initiatives aimed at promoting human welfare, such as financial support for arts or educational programs. Unlike ethical responsibility, philanthropic actions are not viewed as morally obligatory by stakeholders but rather as desirable. As such, philanthropic responsibility is seen as voluntary, and companies that choose not to engage in such activities are not considered unethical (Carroll, 1991, p.42).

2.5. A Three-Domain Approach

Schwartz and Carroll (2003, p.505) have noted several challenges associated with the CSR pyramid model. Firstly, the pyramid framework can be misleading, as it suggests a hierarchy which could lead to the misconception that corporations should prioritize philanthropy over the foundational economic domain. Secondly, the pyramid framework fails to adequately represent the overlapping nature of CSR domains. Carroll's use of dotted lines to separate the domains does not adequately convey their overlapping nature or highlight two key areas of tension: between the economic and ethical domains, and between the economic and philanthropic domains. (Schwartz & Carroll, 2003, p.505). Finally, Carroll's inclusion of a "philanthropic" category in his CSR model is debated, as some see it as confusing or unnecessary since philanthropy is voluntary and not a core business obligation. Critics argue it should be viewed as optional rather than a true responsibility (Schwartz & Carroll, 2003, p.505-506).

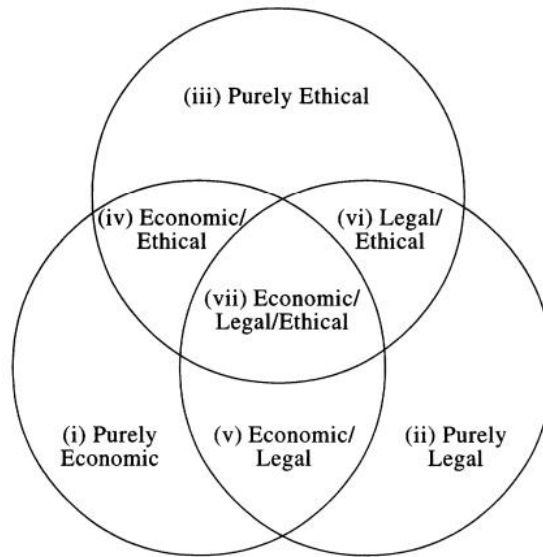
According Schwartz and Carroll (2003, p.508), the three-domain model of CSR consists of three key areas: economic, legal, and ethical responsibilities. Unlike Carroll's four-part model, this framework integrates philanthropic activities within the economic and/or ethical domains, accounting for differing motivations behind philanthropy. Represented as a Venn diagram, the model emphasizes that none of the three domains holds inherent priority over the others. This approach allows a more nuanced understanding of each domain and highlights their interconnections (Schwartz & Carroll, 2003, p.508).

Economic Domain

The economic domain in the three-domain model includes activities aimed at creating a direct or indirect positive impact on a corporation's finances. It based on two distinctions: the maximization of profits and/or the maximization of share value. If an activity leads to reduced profits or share value, it may suggest a non-economic motive, though it could indicate a poor business decision (Schwartz & Carroll, 2003, p.508-509).

Figure 3

The Three-Domain Model of Corporate Social Responsibility (Schwartz & Carroll, 2003, p.509)



Legal Domain

The legal domain of CSR focuses on a firm's compliance with societal legal expectations through various jurisdictions and case law, encompassing three types of compliance: *passive compliance*, where firms unintentionally adhere to laws; *restrictive compliance*, where firms follow legal requirements reluctantly; and *opportunistic compliance*, where firms exploit legal loopholes or operate in regions with weaker regulations. Each type reflects different motivations and intentions behind a company's adherence to legal standards (Schwartz & Carroll, 2003, p.508-510).

Ethical Domain

The ethical domain of the three-domain model addresses the moral responsibilities of businesses to society and stakeholders, refining Carroll's concept into three standards: *conventional standard* emphasizes adherence to accepted norms and codes of conduct; *consequentialist standard* focuses on outcomes, advocating for actions that promote the greatest good for society, particularly through utilitarianism; *deontological standard* emphasizes duty and obligation, incorporating principles of moral rights and justice. Activities that ignore morality, conflict with ethical principles, or serve only corporate interests fall outside this ethical domain (Schwartz & Carroll, 2003, p.511-513).

According to Schwartz and Carroll (2003, p.513), A central feature of the three-domain model is its Venn diagram representation, which illustrates the economic, legal, and ethical domains of responsibility and their overlapping nature, resulting in seven categories for

conceptualizing and analyzing CSR. The ideal scenario occurs at the center, where all three responsibilities are fulfilled. However, the model also recognizes various pure and overlapping segments that reflect real-world decision-making challenges. This model is particularly useful for exploring the dynamics of ethical decision-making rather than general CSR discussions that may emphasize philanthropy. Each segment will be described and illustrated, acknowledging that while perfect examples for each category may be elusive, providing relevant examples can shed light on the inherent tensions within the model (Schwartz & Carroll, 2003, p.513).

2.6. Stakeholder Theory

The Stakeholder Theory is often used to offer a deeper understanding of CSR, as it emphasizes that businesses must consider the interests and well-being of all stakeholders (not just shareholders) when making decisions. Although the definition and conceptualization of the term “stakeholder” originated in the early 1960s, it was the American scholar Robert Edward Freeman who, through his work on the “Stakeholder Approach”, significantly advanced the concept, bridging corporate management with the broader relationship between business and society (Schuppisser, 2002 p.6). He defines stakeholders as “any group or individual who can affect or be affected by the achievement of a company’s objectives” (Freeman, 2010, p.25). In this context, “Stake” is used synonymously with “interest” and “issue” (Freeman, 2010, p.25).

According to Freeman (2010), the exploration of stakeholder concepts was a response to changing economic conditions, as the “good old days” of stable business gave way to the “turbulent times” of the early 1980s. Economic success could no longer be achieved solely by marketing products and services effectively and satisfying suppliers and customers; it required a broader approach to managing relationships with diverse stakeholders (Freeman, 2010, p.4-5). According to Carroll and Näsi (1997, p.47), Stakeholders are typically categorized into internal and external groups: internal stakeholders include employees, owners, and managers, while external stakeholders encompass consumers, competitors, government bodies, social activist groups, the media, the natural environment, and the community. Stakeholders may also be construed in categories such as primary vs. secondary, active vs. passive, economic vs. social, and core vs. strategic vs. environmental (Carroll and Näsi, 1997, p.47). The guiding principle of the stakeholder theory is that each of these stakeholder groups is equally important, and trade-offs among them should be minimized (Freeman & Dmytriiev, 2017).

Donaldson and Preston (1995, p.66-67) describe three main uses of the stakeholder concept: normative, which holds that companies should consider stakeholders’ interests because it is morally right; descriptive, which explains how companies naturally interact with various

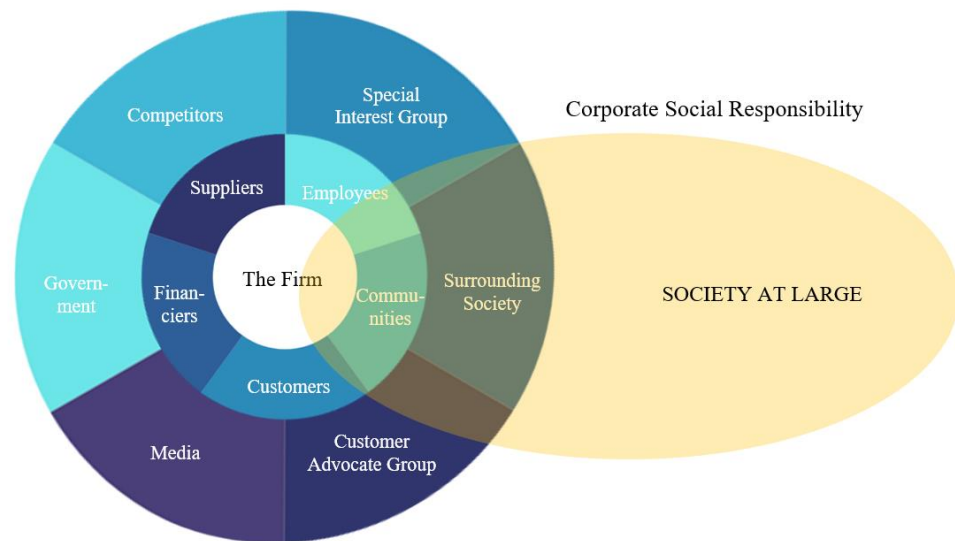
stakeholders; and instrumental, which argues that managing stakeholder relationships can improve a company's economic performance. Freeman adds a fourth use – metaphorical, suggesting that viewing the stakeholder concept as a metaphor reveals multiple theories based on it, rather than a single, unified approach (Freeman, 2010, p.26-27). Donaldson and Preston (1995, p.67-68), argue that the stakeholder model of the corporation fundamentally contrasts with the conventional input-output perspective by emphasizing the active involvement of all stakeholders in processes and decisions. This model posits that all parties with legitimate interests seek benefits, rejecting any inherent priority among them. This approach illustrates a two-way relationship where all stakeholder interactions are equally important and interconnected, highlighting that the firm's success depends on balancing the interests of all stakeholders rather than solely focusing on customer or investor benefits.

When it comes to CSR, it serves as a broad concept that includes a company's initiatives aimed at benefiting society, such as charity, volunteering, environmental sustainability, and ethical labor practices. Unlike stakeholder theory, which seeks to provide a comprehensive understanding of business and its responsibilities, CSR specifically focuses on the company's obligations to local communities and society as a whole. While social responsibilities may occasionally be categorized by stakeholder groups, the primary emphasis remains on the company's commitment to social betterment (Freeman & Dmytriiev, 2017, p.10).

Stakeholder theory asserts that the fundamental purpose of business is to build relationships and create value for all stakeholders. While the specific stakeholders involved may vary depending on a company's industry and business model, Freeman and Dmytriiev (2017, p.12-13) propose a conceptual framework addressing three interconnected elements in business. The first element is *Purpose*, which emphasizes the necessity for organizations to have a clear and ethically grounded mission that guides their decisions and strategies. The second element, *Value Creation for All*, focuses on the importance of delivering benefits not only to shareholders but also to customers, employees, suppliers, and communities, ensuring that all stakeholders derive value from the business. Finally, the third element, *Stakeholder Interdependence*, highlights the interconnectedness of stakeholders, illustrating that enhancing value for one group can positively impact others, thereby reinforcing the idea that collaborative efforts and ethical practices lead to overall business success (Freeman and Dmytriiev, 2017, p.12-13).

Figure 4

The relation between Stakeholder Theory and CSR (Freeman and Dmytriiev, 2017, p.11)



According to Freeman and Dmytriiev (2017, p.10), both stakeholder theory and CSR emphasize the importance of corporate responsibility to communities and society. However, stakeholder theory primarily focuses on stakeholders within the company's immediate sphere of influence, addressing local communities where the company operates (represented by primary stakeholders) and the broader society surrounding these communities, such as a city or district (represented by secondary stakeholders). CSR, on the other hand, often pushes the company's social obligations much further, advocating for involvement in global issues like poverty and disease, even in regions where the company has no operations or relevant expertise (Freeman and Dmytriiev, 2017, p.10).

CSR and Stakeholder Theory are deeply interconnected through shared elements like Purpose, Value Creation, and Stakeholder Interdependence, which unify corporate responsibilities. A company's purpose, rooted in ethical principles, should guide its vision, mission, and responsibilities, preventing false dichotomies such as economic vs. social or business vs. ethics. This interdependence ensures that benefits to one group, like helping communities, can enhance value for others, including shareholders, by improving company reputation, employee motivation, and overall performance.

3. CSR Communication

Addressing the research question, "*How do CSR communications influence consumer attitudes towards foreign and domestic businesses?*", requires a comprehensive review of relevant models and strategies on CSR communications. This analysis will establish a theoretical foundation for understanding how CSR messaging impacts consumer perceptions and attitudes. Such a review is fundamental for the development and design of the research, as it will provide critical insights into the underlying processes that influence consumer attitudes towards businesses based on their CSR activities.

3.1. The Communicative Framework of CSR

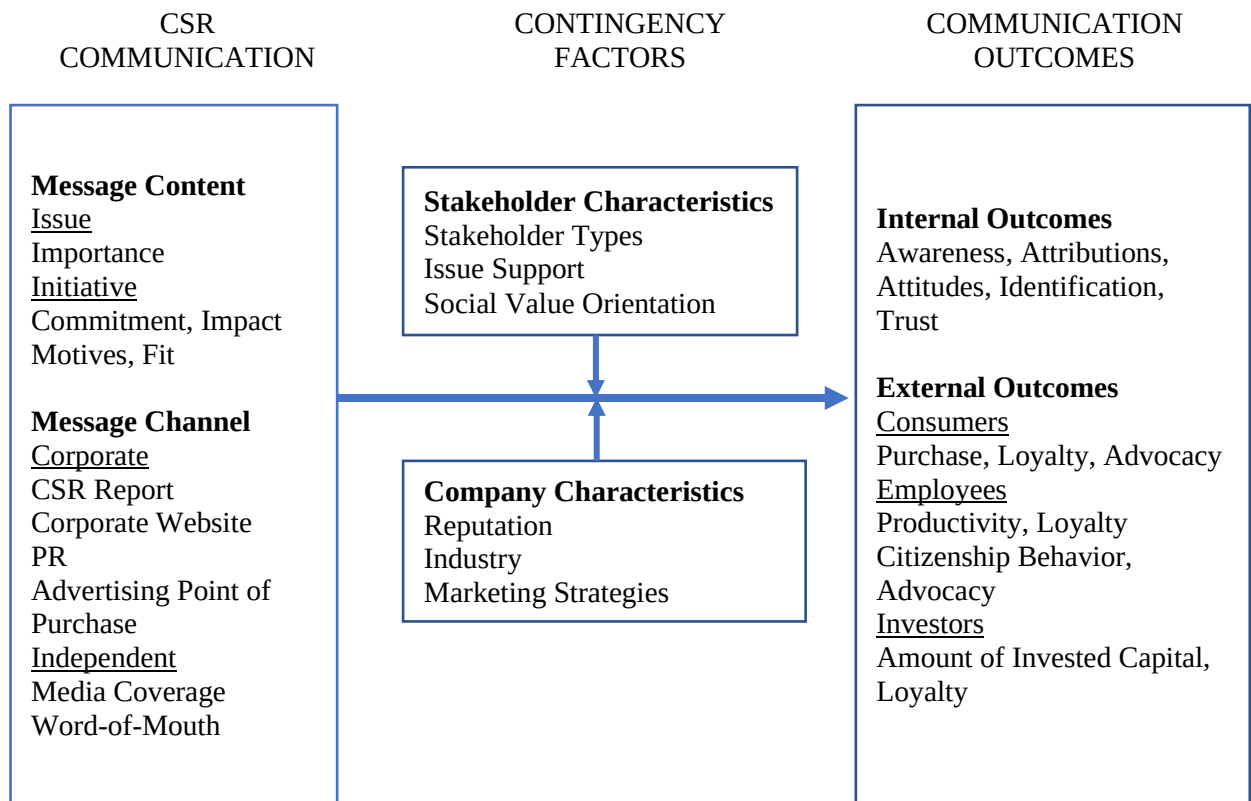
In the framework of CSR communication created by Du et al. (2010, p.9), the key aspects of CSR communication, including what to communicate (message content), where to communicate (message channel), and the company- and stakeholder-specific factors that can affect the effectiveness of their communication efforts.

When communicating its CSR message, a company has the option to focus either on a specific social cause or its direct involvement in that cause. When the message primarily addresses a social issue rather than the company itself, consumers may become skeptical of ulterior motives, as such advertising can clash with their expectations (Du et al. 2010, p.10). According to Du et al. (2010, p.10), to mitigate this concern, companies should select causes that are not directly linked to their business, enhancing the perceived credibility of their efforts. Generally, CSR communication tends to concentrate on the company's specific initiatives, showcasing its commitment to the cause, the tangible impact of its actions, the motivations behind its social initiatives, and how these efforts align with its core business values. This approach fosters transparency and builds trust with consumers (Du et al. 2010, p.10).

According to Du et al. (2010), a company can demonstrate its commitment to a social cause through various methods, including financial donations, in-kind contributions, and the provision of corporate resources like marketing expertise, employee volunteering, research and development (R&D) capabilities (Du et al. 2010, p.11). Key aspects of this commitment include the amount of input, the durability of the association, and the consistency of input.

Figure 5

CSR Communication Framework (Du et al., 2010, p.11)



For the effective implementation of CSR initiatives, it is essential to consider communication strategies, as they play an important role in conveying the organization's commitment to stakeholders. To clarify the dynamics between businesses and stakeholders regarding CSR measures and communication, Morsing and Schultz (2006, p. 325) based on Grunig & Hunt's (1984) characterization of models of public relations, identified three distinct strategies: *the stakeholder information strategy*; *the stakeholder response strategy*; and *the stakeholder involvement strategy*.

The stakeholder information strategy involves one-way communication from the organization to its stakeholders, focusing primarily on informing the public about the organization's initiatives without necessarily aiming to persuade them. Companies using this approach engage in active public relations, producing materials such as brochures and press releases to disseminate information objectively. Top management often believes that effectively sharing their CSR efforts will foster positive stakeholder relationships (Morsing & Schultz, 2006, p. 325). *The stakeholder response strategy* utilizes a two-way asymmetric communication model, wherein information flows between the company and its stakeholders, but with a distinct imbalance favoring the company. In this model, the organization does not adapt based on public

relations efforts; instead, it seeks to influence public attitudes and behaviors. Companies engage stakeholders by highlighting how corporate decisions impact them, often relying on opinion polls or market surveys to assess the effectiveness of their CSR efforts. While this approach is designed to be interactive, it primarily remains sender-oriented, focusing on convincing stakeholders of the company's value rather than fostering genuine dialogue (Morsing & Schultz, 2006, p. 327). *The stakeholder involvement strategy* emphasizes engaging in dialogue with stakeholders, allowing for mutual persuasion and the potential for both the organization and stakeholders to change. This symmetric communication model fosters ongoing sense-making and sense-giving processes, challenging companies to be influenced by stakeholder feedback as much as they influence stakeholders themselves. Instead of imposing CSR initiatives, this strategy encourages negotiation to address stakeholder concerns while remaining open to necessary changes (Morsing & Schultz, 2006, p. 328).

Seele and Lock (2014) proposed a typology of CSR communication tools into four types. First, *instrumental published* tools, such as websites, reports, brochures, and press releases, are primarily one-way communication methods aimed at informing stakeholders with a strategic corporate message, often following a mass media logic that limits interactive engagement and deliberative dialogue (Seele & Lock, 2014, p.406-407). Second, *instrumental unpublished* tools such as internal CSR strategy papers, compliance handbooks, and codes of conduct, are strategic, non-deliberative communication methods intended for internal stakeholders like employees. These tools, often created to address public criticism or improve corporate image, are not publicly accessible and focus on guiding behavior or compliance rather than fostering open dialogue (Seele & Lock, 2014, p.407-408). Third *deliberative unpublished* tools, including internal stakeholder roundtables, employee town hall meetings, and anonymous hotlines, are used to foster open dialogue and collaboration within organizations. Although not publicly available, these tools facilitate transparent discussion and accountability (Seele & Lock, 2014, p.408). Lastly *deliberative published* tools, such as corporate blogs, wikis, and social media platforms like Twitter, enable open dialogue between companies and stakeholders. While blogs and social media often target engaged users and opinion leaders, they promote active discourse, helping companies improve their CSR communication and corporate reputation (Seele & Lock, 2014, p.408-409). Stakeholders (such as activists), like corporations, may adopt an instrumental approach to CSR communication with strategic goals, particularly on social media platforms where discourse is less controlled (Seele & Lock, 2014, p.410).

Du et al. (2010, p.17) emphasize that by investing in social initiatives, companies can foster favorable stakeholder attitudes and behaviors, improve their brand image, strengthen

relationships, and encourage advocacy, such as positive word-of-mouth and employee commitment. However, low awareness and skepticism about CSR efforts hinder companies from fully reaping these benefits, highlighting the need for improved communication strategies (Du et al. 2010, p.17).

3.1.1. Social Media

The growth of social media has made CSR messages more accessible to consumers (Kim & Xu, 2019, p.295). This shift has transformed organizational communication, allowing companies to implement two-way, symmetrical communication strategies (Kollat & Farache, 2017, p.507). Unlike traditional media, social media has emerged as a credible platform for promoting CSR campaigns due to its personalized features, such as interaction, networking, and fostering interpersonal relationships (Minton et al., 2012, p.72). A key aspect here is the company's focus on dialogue, as "for organizations to create effective organization-public communication channels, they must be willing to interact with publics in honest and ethical ways" (Reichmann & Goedereis, 2014, p.9).

The fundamental readiness for dialogue among users is central to social media activities, as outlined by Kent and Taylor (1998), who established five principles for effective internet-based dialogic communication (Moutchnik, 2014, p.94). First, there must be a *creation of a dialogic loop* that connects stakeholder feedback with company responses. To implement this, organizations must commit resources to ensure timely and professional responses to public inquiries, train staff in addressing public concerns, and maintain active monitoring of their online platforms, as neglecting these aspects can lead to missed opportunities for engagement and relationship building (Kent & Taylor, 1998, p.326-327). Second, communication should emphasize the *usefulness of information*, which means to provide valuable and accessible information to all publics, including background details about the organization, to foster trust and engagement. By offering well-structured content and readily available resources, organizations can cultivate meaningful relationships with their audiences and facilitate informed dialogue (Kent & Taylor, 1998, p.327-328). Third, companies should focus on the *generation of return visits* by encouraging stakeholders to revisit their online platforms through a well-planned update strategy (Kent & Taylor, 1998, p.329). Fourth, the website or social media interface must prioritize *ease of use* by implementing an intuitive and user-friendly interface that allows visitors to easily navigate and access information without encountering confusing or random links, prioritizing efficient content delivery over unnecessary graphics or special effects (Kent & Taylor, 1998, p.329-330). The intuitive use of a visually appealing website, along with the range

of communication options available – such as apps, Skype, Instagram, and Pinterest – significantly facilitates smooth and insightful dialogue with stakeholders (Moutchnik, 2014, p.94). According to Purtell and Kang (2022, p.5), Instagram distinguishes itself from other social media platforms due to its strong emphasis on visual communication and its offering of multimodal semiotic resources, including images, videos, text, hashtags, captions, speech, and sounds. These distinctive attributes enable organizations to convey ideal representations of their identity, culture, and commitment to values such as diversity and philanthropy, both visually and textually (Purtell & Kang, 2022, p.5). Finally, companies should work on the *conservation of visitors* to maintain dialogue, as external links can distract users and lead them away from returning to the company's site (Kent & Taylor, 1998, p.330-331).

Thus, are motivated to expand their CSR communication channels to reach a wide range of audiences. Organizations effectively utilize social media to highlight their CSR initiatives, thereby enhancing consumer trust through improved transparency and engagement with stakeholders. This strategy not only positively influences the organization's reputation but also cultivates lasting consumer trust over time (Du et al., 2010, p.14).

3.2. Attitude

Companies' CSR initiatives and communication about these efforts can have a significant impact on how consumers view the company and its brand. In order to better understand how this works, first, it will be necessary to define what is meant by attitude and how it is formed.

Attitude is the evaluation of various objects of thought, which can include anything from physical objects to abstract concepts, with researchers generally agreeing on its basic definition but disagreeing on more complex models (Bohner & Dickel, 2010, p.292). Petty and Cacioppo (1986, p.127) defined attitude as a general evaluation, which people have towards themselves, others, objects, and issues, based on various behavioral, emotional, and cognitive experiences that influence their thoughts and actions.

According to Solomon et al., (2006, p.140), scholars commonly recognize that attitudes consist of three key components: *affect*, *behavior*, and *cognition*. *Affect* represents the emotional response or feelings a consumer has towards an attitude object. *Behavior* reflects the individual's intention to act in relation to that object, although intentions do not always translate into actual actions. *Cognition* encompasses the beliefs and thoughts a consumer holds about the attitude object. Together, these elements form what is known as the ABC model of attitudes. Although all three components of an attitude are important, their relative importance depends on the consumer's level of motivation concerning the attitude object (Solomon et al., 2006, p.140).

Understanding the impact of ethical ideologies on attitudes towards CSR is vital in global context. Kolodinsky et al. (2009, p.169), emphasize ethical ideologies, particularly idealism and relativism, significantly influence attitudes toward CSR. *Idealism*, characterized by a strong concern for others and a belief in achieving positive outcomes through moral actions. Idealists focus on avoiding harm and acting altruistically, which leads to a favorable view of CSR. Studies consistently show a positive connection between idealism and factors like empathy, ethical judgment, and the perceived importance of social responsibility (Kolodinsky et al., 2009, p.170). In contrast, *relativism* is marked by skepticism toward universal moral principles, emphasizing context-specific evaluations over rigid rules. Relativists prioritize individual situations and outcomes, making them less likely to value ethical consistency or social responsibility (Kolodinsky et al., 2009, p.170-171). Idealism tends to be higher in countries with lower scores on the femininity-masculinity scale, such as many European and Middle Eastern countries, and lower in more commercially oriented countries, such as the United States, Hong Kong, and Australia (Forsyth et al., 2008, p.826). In contrast, relativism peaks in collectivist countries, especially in Asian countries such as China, Japan and Malaysia, and even in countries such as England and Ireland (Forsyth et al., 2008, p.826). Ukraine, given its complex socio-political history and transition, may exhibit mixed trends, showing elements of idealism in its emphasis on solidarity and social responsibility during the crisis, while potentially leaning towards relativism due to context-dependent approach to ethics (Forsyth et al., 2008, p.826). According Sakwa (2024, p.63), undoubtedly, the ethical dimension is important, especially in matters of war and peace. However, it needs to be realistically assessed in specific contexts (Sakwa, 2024, p.63).

To gain a clearer understanding of the process of changing attitudes, consider the Elaboration Likelihood Model (ELM) developed by Petty and Cacioppo (1986, p.125), which describes how people process persuasive information and form attitudes. The model posits two main routes through which persuasion can occur: the first type of persuasion arises from a person's careful consideration of the actual merits of the information presented in support of an argument (central route), while the second type occurs due to simple cues in the persuasion context, such as an attractive source, leading to attitude change without thorough examination of the information (peripheral route); research indicates that the former tends to result in more enduring changes than the latter (Petty and Cacioppo, 1986, p.125). According to Petty and Cacioppo, routes depend on elaboration in persuasion, which refers to how much a person thinks about relevant arguments in a message. High "elaboration likelihood" indicates motivation and ability to engage deeply, resulting in a more thoughtful attitude formation that can be either objective or biased based on initial beliefs (Petty and Cacioppo, 1986, p.128).

In the food service industry, customer attitudes toward CSR play an important role in shaping their perceptions and relationships with restaurants. According to the study Kim et al. (2020, p.6), which investigates the impact of CSR on customer relationship orientation in the foodservice industry, the findings reveal that customers' perceptions of CSR enhance their willingness to establish long-term relationships. All dimensions of CSR positively influence corporate image, with economic and ethical responsibilities having the most significant effects, as customers respond favorably to fair pricing and social initiatives (Kim et al., 2020, p.6). Omidvar and Deen, (2023, p.128) found that ethical CSR, being the most comprehensive dimension, indicates that customers expect restaurants to actively implement ethical expectations in their business practices. This aligns with the findings of Lee et al. (2020, p.355), which revealed that both ethical and philanthropic CSR significantly influence brand attitude, with ethical CSR being identified as the most impactful dimension. Overall, these studies underscore the importance of CSR in the foodservice sector, highlighting those customers increasingly value ethical and socially responsible practices, which in turn fosters brand loyalty and positive perceptions.

3.3. CSR Skepticism

In general skepticism is defined as the tendency toward disbelief (Obermiller and Spangenberg, 1998, p. 160). The term “skepticism”, originating from the Greek word “skeptomai”, meaning to think, consider, or examine is related to but distinct from cynicism, suspicion, low trust and distrust; whereas cynicism reflects a strong belief in selfish motives that guide people's actions and is considered a persistent personality trait across contexts and time (Skarmeas & Leonidou, 2013, p.1832).

According Elving (2013, p.3), when a company promotes its CSR activities, consumers frequently respond with suspicion, questioning the underlying motives behind these efforts, which is defined as a state of mind where individuals actively contemplate various and potentially conflicting assumptions about someone's intentions or honesty. People tend to become suspicious when a company's true motives are unclear or seem contradictory, as when a profit-driven business donates to charitable causes (Elving, 2013, p.4). Marketing and communication studies suggest that consumer skepticism towards corporate marketing claims acts as a defensive mechanism, helping individuals guard against potential deception or manipulation by a company's assertions (Choi et al., 2023, p.2969). SSR skepticism poses a challenge as it can undermine the effectiveness of a company's CSR strategy and negatively impact its reputation (Choi et al., 2023, p. 2969).

Skepticism emerges when consumers believe that a company is prioritizing its own self-

interest over societal benefit, leading them to question the company's motives and perceive its CSR efforts as merely a means to enhance its image, resulting in accusations of various forms of "washing" when stakeholders doubt the company's intentions (Elving, 2010, p.2). For example, "*Window dressing*" refers to the reporting practices employed by some firms to deliberately manipulate earnings and financial statements, altering how these figures are perceived by stakeholders (Guan, He, & McEldowney, 2008, p.28). Another one practice is "*Greenwashing*", where companies make environmental or social claims that are not backed by genuine actions (Gatti, Seele, & Rademacher, 2019, p.2). According Gatti, Seele and Rademacher (2019, p.1) this topic that has gained significant attention in the debate on CSR over recent decades, as many organizations have been accused of failing to "not walking the talk" by not aligning their CSR statements with their actual business practices. Another common practice "*Bluewashing*" refers to the practice where companies leverage their association with initiatives like the UN Global Compact to gain reputational benefits while only making superficial efforts in areas like human rights and the environment, rather than committing to substantial, costly improvements in their CSR performance (Berliner & Prakash, 2014, p.121). One of the recent terms is "*Warwashing*", which refers to companies attempting to exploit war-related events for their own benefit, marking the first official study to label this phenomenon (Kanne, 2023, p.3). Previously, Davlikanova et al., (2022 p.5) utilized this term to illustrate how brands involved in pseudoaction mask their complicity in warfare through public relations tactics aimed at enhancing their reputational standing.

Next, it is essential to consider the theoretical foundations for understanding skepticism towards CSR. According to attribution theory, individuals assign causes to events, and this cognitive process shapes their attitudes and behaviors: the theory posits that causal analysis is inherent in people's need to comprehend events and categorizes the attribution of causes into two main types: internal and external (Kelley & Michela, 1980, p.458-459). Within this framework, internal attribution will have consumers focus on the honest, intrinsic motives of the company's CSR activities, while external attribution will have them focus on external motives, such as profits, improving the company's reputation or relieving the pressure exerted by stakeholders (Foreh & Grier, 2003, p.350)

According Skarmeas and Leonidou (2013, p.1832), literature on CSR indicates that, beyond the conventional distinction between self-serving and public-serving motives, there are four distinct types of causal inferences that may arise:

- 1) *Egoistic-Driven Motives*: Consumers believe that the company is using the cause for its own benefit rather than sincerely supporting it (Ellen et al., 2006, p.148; Vlachos et

al., 2009, p.171). Such perceptions lead consumers to view the company's CSR efforts as manipulative and unethical, prioritizing self-interest over the actual social cause (Vlachos et al., 2009, p.172).

2) *Values-Driven Motives*: This perspective is based on the belief that a company's CSR actions arise from genuine moral and ethical principles (Ellen et al., 2006, p.150). As a result, consumers perceive these efforts as indicative of the company's authentic desire to address social issues, leading them to trust and embrace the company's initiatives without hesitation (Becker-Olsen et al., 2006, p.51).

3) *Strategic-Driven Motives*: Companies pursue CSR initiatives to achieve their business objectives while also supporting social causes (Ellen et al., 2006, p.150; Vlachos et al., 2009, p.172). Although consumers may view these efforts as legitimate due to the necessity of economic viability, they may also perceive them as profit-seeking behavior rather than sincere moral commitments, fostering skepticism about the company's true intentions (Hollender, 2004, p.113).

4) *Stakeholder-Driven Motives*: This approach suggests that companies engage in CSR primarily to satisfy the expectations of various interest groups, such as shareholders and employees (Vlachos et al., 2009, p.172). This reaction to stakeholder pressure can lead consumers to perceive these initiatives as insincere and not truly reflective of the company's values, as CSR efforts may be seen as strategies to gain rewards or avoid backlash (Vlachos et al., 2009, p.172).

According to Vlachos et al. (2009, p.174), stakeholder-driven attributions harm trust and patronage intentions but not recommendations, while values-driven attributions boost trust and recommendations without affecting patronage; strategic-driven attributions only negatively impact patronage, and egoistic-driven attributions diminish both trust and patronage, with a weak negative effect on recommendations. As noted by According to Ellen (2006, p.152), the results show that a strong fit between a company's business and a cause positively influenced purchase intent, because of its desire to help the cause and to build relationships with customers rather than for excessive profiteering. Skarmeas and Leonidou (2013, p.1836-1837) highlight that corporate policymaker need to understand that CSR programs can lead to consumer skepticism, necessitating the monitoring of perceptions and a focus on values-driven initiatives while reducing any reference to egoistic- or stakeholder-related reasons with a view to regulating skepticism.

According Hollender (2004, p.114), corporate responsibility is complex, with no

company being entirely perfect. Even businesses that seem highly ethical have areas needing improvement. This leads consumers to question “*How good is good enough?*”, when deciding which companies deserve their support, posing a challenge for both businesses and the public. That’s why companies must build on a clear set of values supported by leadership, establish measurable benchmarks through CSR reporting, and define a plan for implementing changes while addressing roles and challenges (Hollender, 2004, p.114).

3.4. Values

Values are a key concept due to their connections to behavior, emotion, motivation, and identity. According Schmeltz (2014, p.191), solid grasp of the theoretical foundations and influence of values in CSR communication can help identify the shared interests between corporations and their consumers. Building on this values-based framework, research can reveal how to establish trust and lessen skepticism in CSR messaging, ultimately guiding how companies and consumers can collaborate to co-create shared values (Schmeltz, 2014, p.191).

As Sánchez-Fernández & Iniesta-Bonillo (2007, p.429) noted, significant amount of research has shown that there is no clear consensus on the definition of “value”, as it is often confused with related concepts such as “utility”, “price”, and “quality” (Sánchez-Fernández & Iniesta-Bonillo, 2007, p.429). For example, while “value” involves an evaluative judgment based on a trade-off between benefits and sacrifices, “values” are personal beliefs and standards that guide behavior. Altmann (2008, p.146) identified three key characteristics of attitudes in his definitions: (a) a mental state – conscious or unconscious; (b) a value, belief, or feeling; and (c) a predisposition to behavior or action. Ajzen (2005, p.3) clarifies that attitudes are reactions not only to an object, but also to a person, institution or event. Clarkson (1995, p.98) argues that values and personal judgment are needed to answer fundamental questions such as: “*Socially responsible to whom?*”, “*Socially responsive about what?*”, “*Social performance judged by whom and by what standards?*”.

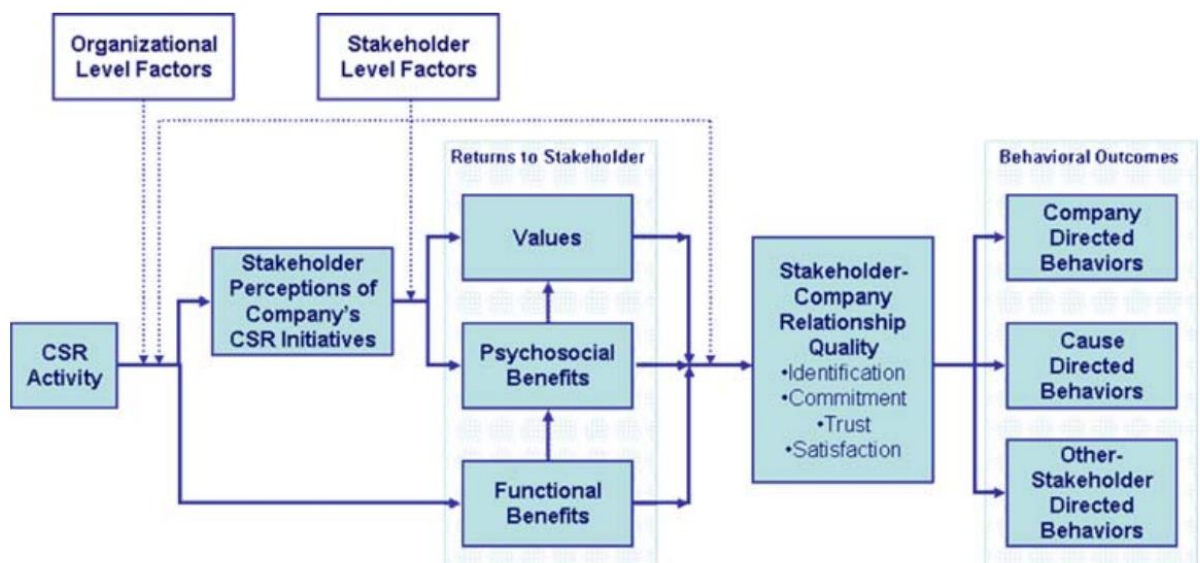
Green and Peloza (2011, p.50) identified three distinct forms of value associated with CSR are: emotional, social, and functional. Consumers derive emotional value from CSR initiatives that evoke feelings of warmth and satisfaction, particularly when engaging in socially or environmentally conscious purchases (Green and Peloza, 2011, p.50). Social value emerges when consumers perceive their purchasing decisions as a reflection of their identity, influencing how they are viewed by others and allowing them to align with community standards (Green and Peloza, 2011, p.51). Lastly, functional value relates to the tangible benefits a product provides, such as improved performance or cost savings, which often takes precedence over emotional and

social considerations, especially during economic downturns (Green and Peloza, 2011, p.51). Some initiatives that emphasize emotional or social value may become less prioritized during economic recessions, while certain products can simultaneously generate multiple types of value, demonstrating that one form of value can positively or negatively affect the others. (Green and Peloza, 2011, p.50-51).

The Stakeholder-Centric Model for Understanding Stakeholder Responses to CSR was developed by Bhattacharya et al. (2008, p.259-260), posits that stakeholders derive functional, psychosocial, and value-based benefits from CSR activities, which influence their attitudes and behaviors toward the company. By focusing on the interplay between CSR efforts and stakeholder expectations, the model provides insights into how effective communication and genuine engagement can enhance corporate credibility and foster stronger relationships with stakeholders (Bhattacharya et al., 2008, p.260).

Figure 6

Model for Understanding Stakeholder Responses to CSR (Bhattacharya et al., 2008, p.260).



According Bhattacharya et al. (2008, p.236), values are the desired outcomes that stakeholders achieve as a result of CSR. Values are of particular interest because when stakeholders achieve desired values through CSR initiatives, they are more likely to identify with and trust the company which are indicators of the quality of the relationship with the company (Bhattacharya et al., 2008, p.263). According Schmeltz (2014, p.192), value-based CSR communication platform can effectively address the challenge of meeting consumer demands while engaging them in CSR dialogue, as suggested by the stakeholder involvement strategy. Introducing values that are relevant and important to consumers serves as cues for positively processing CSR messages (Schmeltz, 2014, p.192). This approach aligns consumer and

corporate values, increasing message effectiveness. Consumers are drawn to companies that share their values, and they evaluate CSR engagement based on their personal standards (Green and Peloza, 2011, p.51). Therefore, CSR messages should reflect values relevant to consumers to boost engagement.

3.4.1. Sacred consumption

Numerous forms of consumer behavior are characterized by the establishment of boundaries or binary oppositions, such as good vs. bad, male vs. female (Solomon et al., 2006, p.512). Among these distinctions, one of the most significant is the differentiation between the sacred and the profane. Sacred consumption refers to objects and events that are considered “set apart” from everyday activities, treated with a certain level of respect or reverence. In contrast, profane consumption pertains to ordinary, everyday objects and events that lack the “specialness” associated with sacred items (Solomon et al., 2006, p.512).

The concept of sacred values is often mentioned in discussions of the Terror Management Theory (TMT), which explains how the awareness of the inevitability of death can affect human thinking and behavior (Maltseva et al., 2023, p.327). According Greenberg and Arndt (2012, p.402-403) the main idea behind this theory is that the awareness of death can cause anxiety and fear, which can potentially interfere with productivity, vitality and development. To prevent such destructive consequences, the human brain has developed psychological mechanisms to help manage the anxiety associated with the awareness of finitude (Greenberg & Arndt, 2012, p.402-403). Sacred values hold particular significance in wartime contexts due to their potential to explain risk-taking behaviors and the willingness to make self-sacrifices to protect others (Maltseva et al., 2023, p.327). In the context of a full-scale invasion in Ukraine, the role of sacred values has become essential, and present-day priorities emphasize freedom and sovereignty at both the individual and collective levels. Maltseva et al. (2023, p.348), found that these sacred values are associated with a fusion of identity, which enhances the sense of closeness with others and increases their willingness to engage in self-sacrificial behavior.

3.5. Trust

Trust is the essential bond that enables a company to effectively organize and utilize its resources to generate value for stakeholders (Berry, 1999, p.124). According to Luhmann (2017), trust is a process of reducing complexity. Therefore, it can be described as a risky attempt to maintain the ability to operate in a complex and rapidly changing world (Luhmann, 2017, p.27). Risk is the potential for negative outcomes if the other party is untrustworthy, which, in turn,

prompts trust by influencing social judgments about the other party's motives and benevolence while assessing the costs of untrustworthiness (Currall & Inkpen, 2002, p.484). Public trust can be defined both as a process and as the outcome of publicly generated trust in publicly visible actors. Trust is not only directed towards publicly visible individuals (such as politicians or economic actors) and organizations (such as companies, political parties, NGOs, etc.), but also towards different societal subsystems like the pension system, the healthcare system, the party system, and both political and economic systems (Bentele & Seidenglanz, 2015, p.411-412).

Sichtmann defined corporate brand trust is as

“Belief which a consumer in a purchase situation characterized by uncertainty, vulnerability, lack of control and the independent-mindedness of the transaction partners relies on, to the effect that a company identified as a corporate brand will deliver a good or service at the quality which the consumer expects” (Sichtmann, 2007, p.1001).

The partner who places trust is referred to as the “trustor” (the consumer), while the partner who is trusted is known as the “trustee” (the supplying firm) (Sichtmann, 2007, p.1001). Customer trust is typically established on a foundation of accumulated satisfaction, consistent quality service, fulfillment of customer needs, fair and honest treatment, and the assurance that the company genuinely seeks to act in the customer's best interest (Choi et al., 2013, p.224). This trust is developed through prior experiences with the company, as these interactions provide customers with multiple opportunities to evaluate the firm's *ability*, *benevolence*, and *integrity*. (Choi et al., 2013, p.224; Berry, 1999, p.148). *Ability* refers to a set of skills, competencies, and traits that allow a person to exert influence within a specific domain (Mayer et al., 1995, p.717). While many scholars have used related terms like competence, expertise, or expertness to describe similar constructs, ability in this context emphasizes the task- and situation-specific nature of trust within a given domain (Mayer et al., 1995, p.718). *Benevolence* refers to the extent to which a trustee is perceived to have a genuine desire to do good for the trustor, beyond self-interest or personal gain. Many researchers have linked similar constructs to trust, describing benevolence as a positive orientation of the trustee towards the trustor, focusing on qualities like loyalty, altruism, and intentions to act in the trustor's best interest (Mayer et al., 1995, p.719). *Integrity* in the context of trust refers to the perception that the trustee adheres to principles that the trustor finds acceptable. This includes consistency between words and actions, credible communication, and a demonstrated sense of justice (Mayer et al., 1995, p.719-720). A trustee perceived as having high levels of ability, benevolence, and integrity would be considered highly trustworthy (Mayer et al., 1995, p.721).

According Bustamante (2018, p.7), expectations of trust are based on two types: character

trust, which reflects the inherent trustworthiness of the trustee's behavior and is influenced by values and morals, and situational trust, which is shaped by external factors like reputation and social norms. Character trust can be fostered through organizational values and culture, while situational trust is supported by transparency and social connections; both depend on information about the other party that signals their type or context (Bustamante, 2018, p.7).

Regarding CSR, numerous studies have already established the positive impact of CSR communications on customer trust. Martínez and Rodríguez del Bosque (2013, p.95) found that CSR associations have a direct positive impact on both customer trust and satisfaction. Choi et al. (2013, p. 228) identified a significant positive relationship between perceived CSR and consumer trust. Additionally, customer trust strongly influences loyalty, suggesting that it can act as a mediator between perceived CSR and customer loyalty (Choi et al., 2013, p.228). Islam et al. (2020, p.132) also revealed that CSR positively affects customer trust, which plays a vital role in developing customer loyalty. Trust acts as a mediator between CSR and loyalty, highlighting its significance in reinforcing customer relationships (Islam et al., 2020, p.132). Barlas et al. (2023, p.12) revealed a positive relationship between CSR and trust, indicating that effective CSR initiatives help companies build strong, lasting connections with customers.

3.6. Word-of-mouth (WOM)

Word-of-mouth (WOM) is a key factor in the complex and ever-changing marketplace environment (Allsop, et al., 2007, p.398). WOM refers to the informal exchange of information among consumers. Traditionally, it involved at least two individuals engaging in face-to-face conversations about brands, products, or services without any commercial intent. (Sallam, 2016, p.29). Extensive research highlights that WOM is among the most impactful communication channels. Its effectiveness stems from its perceived credibility, as it is viewed as an unbiased recommendation from “people like me”, unlike marketer-initiated messages (Allsop, et al., 2007, p.398). According to Sallam (2016, p.29), a consumer who trusts a company tends to speak positively about the company and its products.

Regarding Jalilvand et al., (2017, p.13), CSR has an indirect yet positive effect on customer trust, primarily mediated by WOM. This indicates that CSR initiatives not only build trust but also encourage positive WOM, which amplifies the trust-building process by reinforcing favorable perceptions among consumers. Research by Dalla-Pria & Rodríguez-de-Dios (2022, p.552) also confirms that WOM significantly enhances customer trust by fostering credibility and building stronger consumer confidence in a brand or product.

4. Context of Ukraine

Consumer perceptions of global companies' philanthropic efforts vary depending on cultural and regional contexts. Therefore, it is essential to analyze the specific context of Ukrainian consumers in the following section.

4.1. Overview of the Russia invasion into Ukrainian

The Russo-Ukrainian War began in 2014 when Russia invaded Ukrainian territory, annexed Crimea, and supported separatists in Eastern Ukraine, who managed to seize control of a large part of the southeastern Donbas region (Kotoulas & Puszkai, 2022, p.7). In the east, pro-Russian separatists, with the backing of Russian troops, established the self-declared Donetsk People's Republic and Luhansk People's Republic – territories that would later serve as justification for future actions, culminating in the full-scale invasion of 2022 (Kotoulas & Puszkai, 2022, p.8).

On 21 February 2022, Russia officially recognized these breakaway regions as independent entities. The following day, on 22 February, the Russian Federation Council authorized the use of military force abroad, allowing Russian troops to enter the seceded areas of Eastern Ukraine (Kotoulas & Puszkai, 2022, p.10). The large-scale invasion of Ukraine, described by Russia as a "special military operation", began on 24 February 2022, with Russian forces launching attacks on multiple fronts from Russia, Belarus, and occupied Ukrainian territories, marking the largest conflict in Europe since the Second World War (Kotoulas & Puszkai, 2022 p.10; Clancey-Shang & Fu, 2024, p.1).

According to Fedinec (2023, p.338), state institutions were not prepared to respond effectively to the challenges and work in the crisis environment during 2014-2022. Nevertheless, civil society has demonstrated a remarkable capacity for self-organization, taking responsibility for addressing the most pressing issues, such as the provision of humanitarian aid (Fedinec, 2023, p.338). This situation has become the basis for volunteering in the context of social instability, namely full-scale invasion. In context of the the full-scale invasion, citizens actively contribute to humanitarian and military aid, according to the results of a study by the National Democratic Institute, conducted in August 2022. 81% of respondents have donated money to the Armed Forces of Ukraine (AFU), although 95% of them say, they do not have sufficient income for a comfortable life. Additionally, 63% donated essential items to internally displaced persons (IDPs), while 60% provided monetary support for humanitarian aid, and over half offered shelter or assistance to IDPs (National Democratic Institute, 2022).

4.2. CSR in Wartime Ukraine

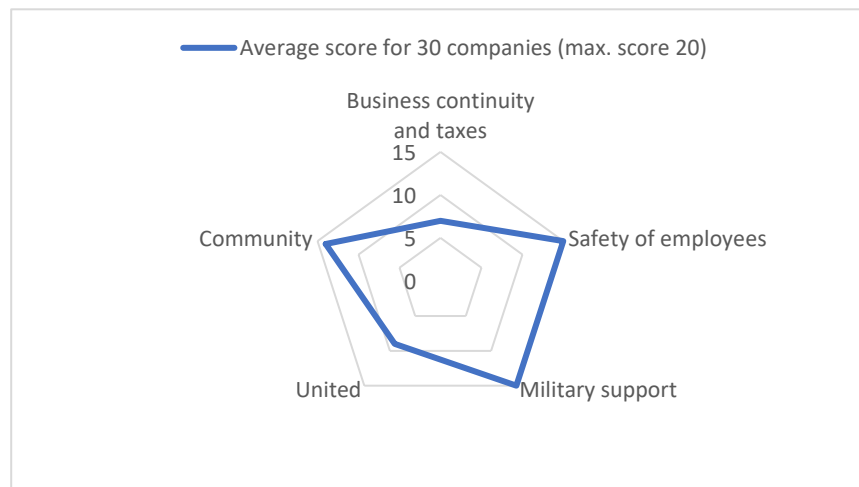
Russia's full-scale invasion of Ukraine has become a new challenge, requiring companies to make a choice: whether to follow their declared brand values or only financial goals – to make a profit, retain or capture market share instead of those who have left the market (Davlikanova, et al., 2023, p.21). In the context of martial law in Ukraine, many companies have transformed their CSR development by reorienting their sustainability and charity programs to the needs of the army, environmental protection and support for vulnerable groups of the population (The Page, 2023).

In May 2023, Centre for CSR Development Ukraine (CSR Ukraine) together with the online publication “The Page”, conducted a study on the sustainability of Ukrainian businesses during the war. A total of 30 companies participated in the survey, voluntarily completing questionnaires and receiving an expert assessment of their sustainability. The questionnaire was based on a five-component CSR model during the war in Ukraine, which included:

- 1) Business continuity and taxes: availability of a Business Continuity Plan, its change after the start of a full-scale invasion, sections of the Plan on employees, business processes and resources, payment of taxes in advance.
- 2) Safety of employees: relocation of employees and their families, provision of material and psychological support to employees, arrangement of shelters, availability of support programs for employees with children.
- 3) Military support: financial, material and humanitarian support of the Armed Forces of Ukraine and organizations supporting the Armed Forces of Ukraine, support for mobilized employees, support programs for veterans in the company and the country.
- 4) Unity: providing pro bono services to central and regional authorities, joint programs with competitors, support for contractors and partners.
- 5) Community: support for communities where the company is located, support for IDPs, volunteer initiatives in the company and the company's participation in the country's recovery.

Figure 7

The most common practices of Ukrainian business in terms of the 5-component model of sustainable development during the war (CSR Ukraine, 2023)



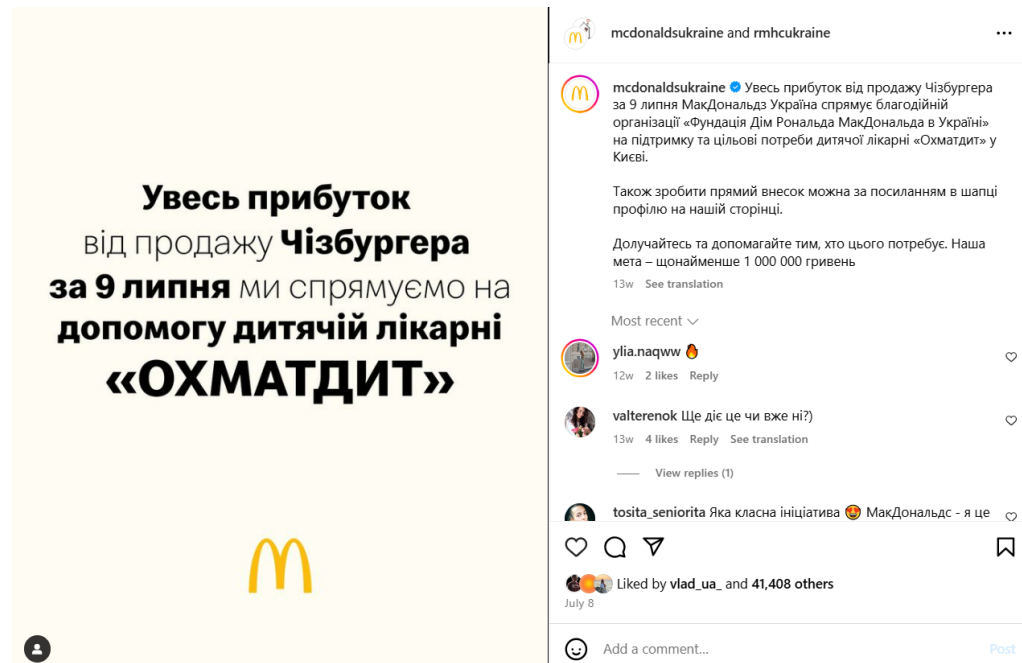
The study results showed that Ukrainian companies continued to implement CSR principles, focusing their efforts on employee safety, supporting the combat readiness of the AFU, and helping communities. Almost all companies provided support to the AFU (28 out of 30), offering material and humanitarian aid such as financial contributions, vehicles, medical kits, body armor, food, and more. All the companies in the study supported their mobilized employees. According to the survey, 23 companies retained salaries for their employees, while 17 provided them with military equipment. Significant attention was also given to supporting communities: 26 companies helped IDPs by providing housing, humanitarian aid, and organizing educational projects, such as basic IT courses. The leaders of the CSR Index 2023 are: Nova Poshta, Kyivstar, EPAM Ukraine, Infopulse and Sense Bank (The Page, 2023).

Centre for CSR Development Ukraine has also developed “Catalogue of Business Contribution to the Victory in the Russian-Ukrainian War”, which includes a list of 314 companies, including 83 international ones, and their support cases. According to this data, international companies in Ukraine implement their CSR initiatives in various categories, which can be divided into several main areas. Approximately 45% of contributions are directed to humanitarian aid, including food, medicines and essential goods. For example, Bayer provided humanitarian aid in the form of medicines at the request of the Ministry of Health and the National Cancer Institute in the amount of more than UAH 31 million. Around 30% of companies actively finance the Armed Forces of Ukraine by providing them with machinery and equipment. For instance, the international company CIKLUM, one of the major areas of their activity is providing technical support to “Come Back Alive Foundation”, which works to help the military. A further 15% of contributions go towards restoring infrastructure in the affected

regions, including rebuilding and supporting local businesses through microfinance programmes. The remaining 10% is earmarked for information support, including projects aimed at addressing disinformation and increasing media literacy. As an example, MacPaw has announced a call for applications for a paid annual internship for aspiring professionals based in Ukraine (CSR Ukraine, 2023).

Figure 8

Example of charity sales of goods (McDonald's Ukraine and Ronald McDonald House Foundation in Ukraine, 2024)



McDonald's Ukraine will donate all profits from the sale of the Cheeseburger on 9 July to the Ronald McDonald House Foundation in Ukraine to support the targeted needs of the Okhmatdyt Children's Hospital in Kyiv.

You can also make a direct donation by following the link in the profile header on our page. Get involved and help those in need. Our goal is at least UAH 1,000,000.

(McDonald's Ukraine and Ronald McDonald House Foundation in Ukraine, 2024)

During the full-scale invasion, donations are collected through storytelling, paid-entry events, auctions, lotteries, charity runs, services, and product sales, among other methods. The systematic charitable activities of Ukrainians indicate the formation of a specific donation culture, which includes the following components: public awareness of the need for donations; organization of fundraising (choosing the target audience, platform for information dissemination, method of collection, and reporting); and the donations themselves (Gorlo, 2024, p.173).

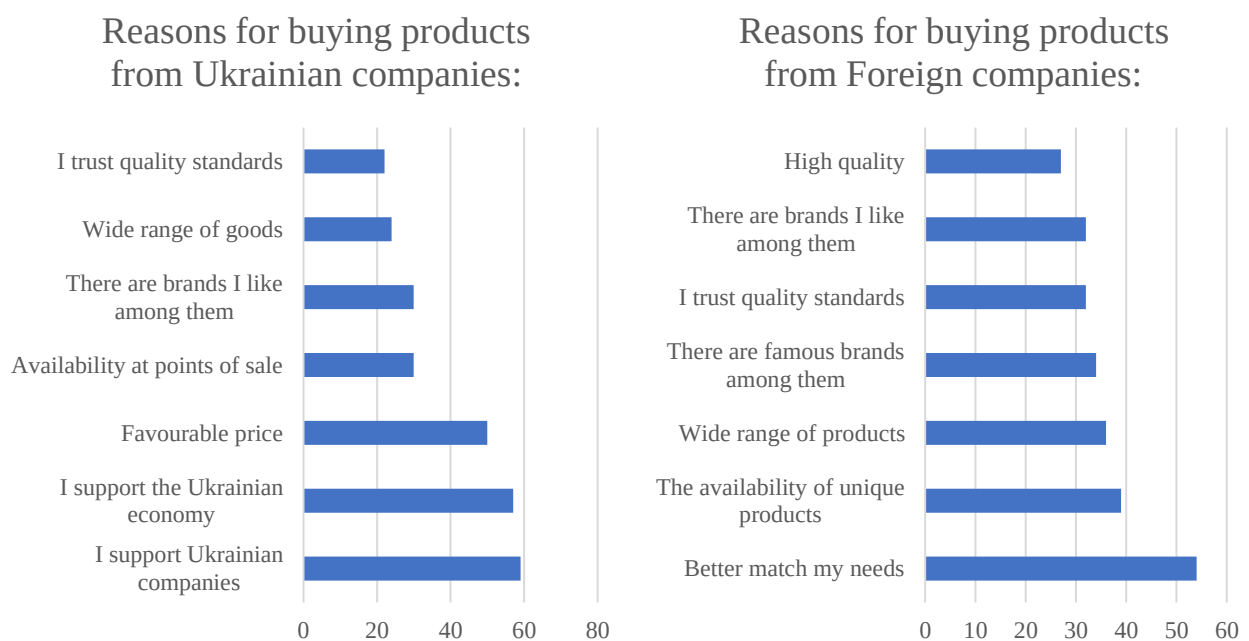
4.3. Customer Attitude toward Brands

Ukrainian consumers are facing difficult economic conditions, which, due to declining incomes and rising prices for goods and services, are forcing them to make decisions with caution and prudence as they seek to save (Bulyk & Havryliuk, 2023, 176-177). The hostilities in Ukraine have led to significant exchange rate fluctuations, which have had a negative impact on consumer spending capacity, while instability and constant stress have caused dynamic changes in their requirements, values and preferences (Salo & Kochevoi, 2024, p.3).

According to the research “Attitudes of Ukrainian consumers towards Ukrainian producer”, which was conducted by Gradus Research Company (2024) regarding consumer preferences in choosing producers, 46% of respondents prefer Ukrainian producers, while 43% say they choose both Ukrainian and foreign goods. Only 3% of consumers buy only foreign goods, and 8% of respondents were unable to answer. When it comes to choosing between Ukrainian and foreign products, the main motivations for buying Ukrainian goods include supporting domestic companies (59%), supporting the Ukrainian economy (57%), and a favourable price (50%). On the other hand, consumers who choose foreign goods mention high quality (54%), favourite brands (39%) and trust in quality standards (36%). About 34% of consumers say they choose foreign goods because they are known, and 32% – because of the wide range of products.

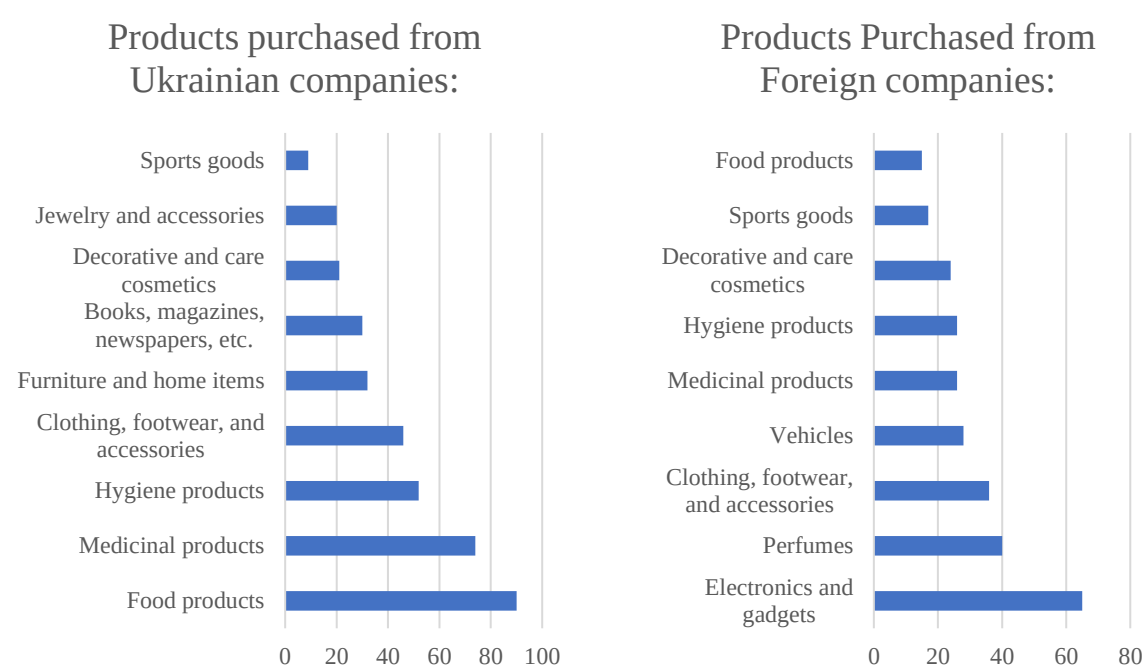
Figure 9

Reasons for buying goods from national and international companies (Gradus Research Company, 2024)



In terms of product choice, consumers prefer Ukrainian products in categories such as food (90% of respondents) and medicines (74%). At the same time, when it comes to technology and gadgets (65%), perfumes (40%) and clothing (36%), consumers are more inclined to foreign brands. However, overall, the level of demand for foreign goods is still lower than for Ukrainian goods.

Figure 10
Purchase of goods of Ukrainian and foreign production (Gradus research company, 2024)



In general, in 2024, Ukrainians are saving more, choosing national products more often and becoming more sophisticated about brands, according to the research “Consumer trends of Ukrainians in the third year of full-scale invasion” published by Gradus Research Company. Ukrainian consumers are increasingly paying attention to the brand when shopping – 62% of respondents consider it important, up from 54% in December 2022. The share of those who buy Ukrainian products has increased from 69% in December 2022 to 74% now. At the same time, consumers have become more rational – 65% choose cheaper brands, while 32% refuse to buy their favorite brands (Gradus Research Company, 2024).

The studies were conducted in 2024, among 1,000 men and women aged 25-55 living in cities with a population of 50,000 or more (excluding temporarily occupied territories and areas with active hostilities) (Gradus Research Company, 2024).

4.4. Political Consumerism in Ukraine

Political consumerism is gaining momentum, where individuals make purchasing decisions based on whether a company's values resonate with their own beliefs (Copeland and Boulianne, 2022, p.4-5). Copeland and Boulianne (2022, p.5) describe political consumerism as the intentional decision to either buy or avoid products, goods, or services due to political motivations. These political factors are playing a larger role in shaping consumer choices, leading them to either support a brand by purchasing its products ("promoting") or distance themselves from it ("boycotting") based on the brand's stance on politically sensitive issues (Jungblut & Johnen, 2021, p.1093). According to Lasarov et al. (2021, p.1131), boycott is characterized as an individual consumer's decision to respond to a collective call by refraining from purchasing from a specific company or brand to achieve the boycott's objectives.

The earliest recorded boycott took place during the 1773 Boston Tea Party in response to Britain's "Stamp Act" of 1765 (Gunderson, 2004, p.15). The slogan "No taxation without representation" captured the colonists' objection to British taxes without American representation in Parliament (Gunderson, 2004, p.14). Around 150 participants destroyed 342 chests of tea in protest (Gunderson, 2004, p.27). This event is seen as a pivotal act of defiance against British rule and set the stage for future boycotts (Gunderson, 2004, p.30).

The trend of boycotting products from the aggressor nation became particularly noticeable in Ukraine following the 2014 events, when many consumers began to avoid Russian goods (Reshetnikova, 2023, p.17). To help identify these products, labels indicating "manufactured in Russia" were introduced in stores. As a result, many Russian companies resorted to using intermediaries or relocating their production to other countries, altering the packaging to disguise the country of origin (Reshetnikova, 2023, p.17).

According to the study Davlikanova et al., (2023, p.4), Russia's full-scale invasion of Ukraine has raised public demand for reliable information about the ethical behaviors of foreign companies operating in the Russian market. To classify the description of the companies' reactions, three behavioral scenarios were identified: inaction (when companies continue to operate in Russia and do not respond to the full-scale war in Ukraine); pseudo-activity (when companies use non-transparent statements and compromise solutions to avoid leaving the Russian market); activity (when companies take real steps to leave the market on a full-scale basis) (Davlikanova, et al., 2023).

Yale CELI List of Companies Leaving and Staying in Russia created by a team of experts led by Yale professor Jeffrey Sonnenfeld, was one of the first public initiatives in response to Russia's full-scale invasion of Ukraine, identifying companies that continued operating in the

Russian market after February 24, 2022. (Yale Chief Executive Leadership Institute, 2022). After the list's release, numerous public, political, and business initiatives aimed at boycotting these companies emerged, with viral content like videos and posters spreading rapidly online, sharing information about protests, calls to end international business in Russia, and evidence of Russian war crimes. (Davlikanova, et al., 2023, p.23). One of the examples of protest is "Boycott of Leroy Merlin and Auchan", initiated by Ukrainian volunteer M. Petryga in Poland, involved activists protesting outside these stores, urging consumers to shop at alternative retailers and even providing public transport tickets to facilitate their purchases elsewhere (Davlikanova et al., 2023).

Figure 11

Example of a protest: Those who stay: how companies justify their stay in Russia (Sologoub, 2022)



According to Reshetnikova (2023), Ukrainian consumers increasingly favor brands and manufacturers from countries that denounce Russian aggression, support the AFU or actively campaign to end the war. In contrast, brands that have continued operations in Russia despite its aggression and sanctions, or those from countries supporting the conflict, face widespread condemnation (Reshetnikova, 2023, p.17). Borodii (2022) argues, Ukrainian consumers place significant importance on whether a brand has connections with aggressor countries, with 54% of respondents prioritizing this factor even over price (52%). Notably, 71% of Ukrainian consumers boycott global brands that continued operating in Russia after the war began (Borodii, 2022).

Based on this data, subsequent research focused on companies that have withdrawn from the Russian market and do not engage in collaborations with Russia, thereby mitigating the potential influence of these factors on the respondents.

5. Method

In order to find an answer to the research question and to test the hypotheses, an experimental research design is used. An experiment allows researchers to explore cause-and-effect relationships or establish causality between variables (Huber, 2019, p.68). By manipulating one or more independent variables and observing the resulting changes in dependent variables, experiments provide a controlled environment where the impact of specific factors can be assessed, thereby enabling a clearer understanding of how one variable influence another (Einwiller & Ruppel 2015, p. 209, 210). In order to exclude confounding factors, it is important that the characteristics of the variables be as similar as possible, differing only in the attributes of the items being manipulated (Einwiller & Ruppel, 2015, p. 213). However, these causal relationships only apply to a specific group of variables and a specific context (Einwiller & Ruppel, 2015, p. 211).

5.1 Study design

In this research, the entire experiment will be conducted online. This means, that experiment is fully automated, with all interactions – such as instructions and response recording – taking place online, allowing participants to join remotely without any direct contact with the experimenter (Huber, 2019, p.76).

Online experiments have several obvious advantages: first, they simplify the recruitment of participants compared to traditional laboratory experiments. Second, they provide a standardized experimental procedure and participants have flexibility in choosing when to participate in the study (Huber, 2009, p.76). Finally, online experiments eliminate the experimenter's expectation effect, where the researcher's subconscious expectations can unintentionally influence participants. This effect, also known as the Rosenthal effect, can introduce bias through nonverbal cues such as facial expressions, gestures, or tone, affecting results (Huber, 2009, p.180).

Huber (2009, p.76) also mentioned, that online experiments face several problems: participants may differ significantly from those who refuse to participate, leading to self-selection bias; information about participants, such as age or gender, cannot be verified, and multiple participation by the same person (e.g., from different devices) cannot be ruled out. In addition, researchers have limited control over situational variables such as the presence of other people, the use of external resources, and distractions (e.g., television, radio, phone calls) (Huber, 2009, p.76). In addition, participants can withdraw from the experiment at any time without giving a reason, which is particularly problematic if their early withdrawal is due to

research requirements, such as difficult tasks or uncomfortable questions (Huber, 2009, p.76).

This research uses 2 (CSR campaign: humanitarian aid vs. military aid) x 2 (CSR company: international vs national) between-subjects research design to investigate the effect of the independent variables on the participants' attitude, trust, and CSR skepticism. In contrast to within-subjects designs, where each participant is tested across all conditions, the term "between-subjects" describes a research approach in which each participant is tested under only one specific condition. This distinction helps researchers understand the differences in responses based on separate groups, minimizing the potential for carryover effects between conditions (Einwiller & Ruppel, 2015, p. 210). In order to ensure that any differences between and within groups are not systematic from the outset, and that any systematic differences that do arise are solely a result of the manipulation, randomization will be used (Einwiller & Ruppel, 2015, p. 210). The manipulation of different independent variables at various factor levels ensures that control is already established, making an extra control group unnecessary (Einwiller & Ruppel, 2015, p. 218).

As the various independent variables are manipulated at different factor levels, an inherent control is established, eliminating the need for an additional control group (Einwiller & Ruppel, 2015, p.218). To test the hypotheses, the CSR communication position of a real domestic company "Puzata Hata" and a foreign company "McDonald's" is experimentally changed.

Table 2

2x2 design

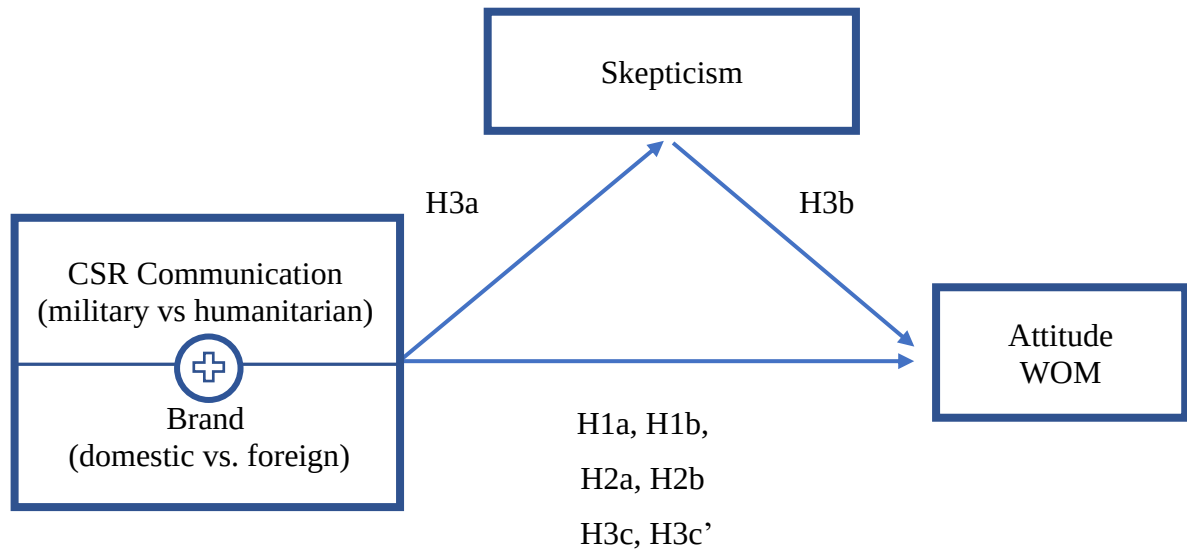
	Military fundraising campaign	Humanitarian fundraising campaign
National brand <i>Puzata Hata</i>		
International brand <i>McDonald's</i>		

Before launching the online experiment, a preliminary test is conducted to evaluate the effectiveness of the stimuli. This step ensures that the stimuli function as intended, allowing for any necessary adjustments based on the pretest results.

Subsequently, the research questions and hypotheses are revisited and clearly outlined. By integrating these elements, the research framework is structured to effectively address the core objectives of the study and produce meaningful insights.

Figure 12

Experimental design



Independent Variables:

- country of origin (**domestic** vs **foreign**);
- type of CSR communication (**military** vs. **humanitarian**).

Dependent Variable: Consumer **attitude** and **trust** towards the fast-food brands.

Mediator Variable: Consumer **skepticism** towards CSR communication

CSR effect

RQ: Does any form of CSR affect the attitude towards fast-food brands?

- **H_{check}:** Post-Attitude after CSR communication will be higher than the Pre-Attitudes.

Brand Origin Effect

RQ: How do the country of origin (domestic vs. foreign) influence consumer attitudes and trust towards fast-food brands during the Russian invasion?

- **H1a:** Domestic brands engaging in CSR communication will have a larger increase in consumer attitudes (the difference between post-attitude and Pre-Attitudes) compared to foreign brands.
- **H1b:** Domestic brands engaging in CSR communication will elicit higher levels of WOM compared to foreign brands.

Aid Type

RQ: How does the type of CSR communication (military aid vs. humanitarian aid) influence consumer attitudes and trust towards fast-food brands?

- **H2a:** CSR communication focused on military aid will have a larger increase in consumer attitudes compared to humanitarian aid communication.
- **H2b:** CSR communication focused on military aid will build higher levels of WOM compared to humanitarian aid communication

Mediation of Skepticism

RQ: Does consumer skepticism mediate the relationship between the type of CSR communication (military vs. humanitarian)/brand origin (domestic vs. foreign) and consumer attitudes/trust?

- **H3a:** CSR communication focused on military aid will evoke lower consumer skepticism compared to humanitarian aid communication.
- **H3b:** Higher consumer skepticism will negatively impact consumer attitudes and WOM towards brands.
- **H3c:** The type of CSR communication (military s. humanitarian)/brand origin (domestic vs. foreign) will influence consumer attitudes and WOM.
- **H3c':** The type of CSR communication (military vs. humanitarian)/brand origin (domestic vs. foreign) will influence consumer attitudes and WOM, mediated by consumer skepticism.

Table 3

Experimental Group

Experimental Group	Brand	Aid
Experimental group 1 (n = 36)	Domestic	Military
Experimental group 2 (n = 32)	Domestic	Humanitarian
Experimental group 3 (n = 37)	Foreign	Military
Experimental group 4 (n = 41)	Foreign	Humanitarian

Total amount n = 146

5.2. Sample and Data Collection

The participants for the online experiment were selected using a convenience sampling method, which involved recruiting individuals through their personal networks and social media platforms (Instagram, Telegram, Facebook). There were no specific eligibility criteria for participants, which helped to capture a broad, diverse group. To ensure the reliability and statistical power of the experiment, it was necessary to have at least 30 participants per experimental condition. This sample size allows for proper randomization of the groups and facilitates meaningful comparisons between them (Brosius et al., 2012, p. 267). Given that the study involved four experimental groups, with a target of at least 30 participants per group, the minimum required number of participants was 120. However, to strengthen the results and ensure robustness, the actual number of participants was significantly higher.

During the data cleaning process, participants who started the survey but did not complete it were excluded from the final analysis. This step ensured that only fully completed responses were used in the dataset, maintaining the integrity and reliability of the data. The data collection occurred from September 30, 2024, to October 30, 2024, with a total of 146 valid responses obtained. Among these participants, 102 were female (70.0%), 40 were male (27.3%), and 4 identified as diverse (2.7%). The participants' ages ranged from 16 to 51 years, with an average age of 24.2 years and a standard deviation of 7, reflecting a diverse age distribution.

In addition to demographic details, participants were also surveyed about their fast-food consumption habits. The frequency of fast-food consumption among participants was as follows: 2 participants (1.4%) reported never eating fast food, 27 (18.5%) ate it rarely, 95 (65.1%) consumed it occasionally, 22 (15.0%) ate it often, and none of them had fast food every day. These responses provide insight into the participants' eating habits, which could influence their behavior and perceptions in the experiment.

5.3. Operationalization

5.3.1. Experimental Conditions

In order to test the independent variable of CSR communication position, the fast-food companies Puzata Hata and McDonald's were chosen. The companies in the fast-food industry were chosen as they are both actively present in the market and have CSR approaches, and they are good examples for studying how CSR communication can influence consumer perceptions of brands.

Puzata Hata is a fast-food chain offering traditional Ukrainian cuisine. Known for its self-service model and budget-friendly prices, the chain centers on authentic Ukrainian dishes

crafted from classic recipes. Since opening its first restaurant in Kyiv's historic center in 2003, the chain has grown to 42 locations across cities like Lviv, Kharkiv, Odesa, and Dnipro. Usually, these establishments are located near metro stations or in large shopping centers. Some branches also provide food delivery services. As it continues to expand, Puzata Khata is planning to implement new technologies to enhance customer experience (Feshchenko, 2024).

McDonald's is an American corporation and one of the largest fast-food chains in the world. The first McDonald's in Ukraine opened on May 24, 1997, near the "Lukianivska" metro station in Kyiv, and soon after, new locations appeared in Kharkiv and Dnipro. McDonald's restaurants quickly became popular among Ukrainians: for example, in 2012, the location near Kyiv's Central Railway Station ranked as the second busiest in the world (Kashtan, 2022). Following the full-scale Russian invasion on February 24, 2022, McDonald's closed all its locations in Ukraine. However, since September 2022, it has been gradually reopening, with 101 restaurants in operation as for July 2024 (Gaiduk, 2024).

Before creating the stimulus, the CSR campaigns of both companies were studied to understand how they highlight their social responsibility.

Regarding **Puzata Hata**, brand has been active at several locations and has been preparing food for Ukrainian soldiers (Molodkovets, 2022). Additionally, fast-food chain joined the "Unity" fundraising campaign by donating 1 million UAH for the collection of funds to acquire 10,000 kamikaze drones (Puzata Hata, 2024). Puzata Hata also provided informational support by creating a paper set, to LEVCHYK SPECTRUM HUB, which helps displaced children with autism (Puzata Hata, 2023).

In terms of **McDonald's**, the company allocated funds for the maintenance of family rooms in children's hospitals (McDonald's Ukraine and Ronald McDonald House Foundation in Ukraine, 2024). Additionally, 4.6 million UAH was allocated for the purchase of modern equipment for the toxicology department at "Okhmatdyt" (McDonald's Ukraine and Ronald McDonald House Foundation in Ukraine, 2024) McDonald's also supported the AFU by providing non-perishable food items, as well as utensils (Molodkovets, 2022).

Since Instagram functions as an impression management tool that is ideal for presenting an organization's identity, culture, and values, this social platform provides a unique opportunity to assess the impact of CSR on customer attitudes (Purtell & Kang, 2022, p.5). Both brands "Puzata Hata" and "McDonald's" actively use Instagram to interact with their audience, including highlighting their CSR initiatives. In order to create a realistic and effective stimulus as the independent variable for the study, an analysis of the content and communication strategies

of both a domestic company “Puzata Hata” and a foreign company “McDonald’s” was conducted. After a thorough analysis of the Instagram pages of both companies, stimuli-posts were designed to replicate the style and tone of real content on both brands’ social media. At the same time, they did not contain factual data, such as likes, comments, and the date of publication. The absence of such data allowed to focus on the content and its message, preventing the influence of social proof or online popularity (which was also mentioned in the survey). The only visual differences between the posts were brand logos (Puzata Hata and McDonald’s) and donation goals (military and humanitarian).

Before exposing participants to the manipulated posts, data on their pre-existing attitudes toward the two brands was collected. This step aimed to measure participants’ perceptions, opinions, and overall feelings about each company, establishing a baseline understanding of how “Puzata Hata” and “McDonald’s” were viewed prior to the experimental stimulus. Gathering data on Pre-Attitudes allowed for a better interpretation of how the stimulus might affect brand perceptions and how existing attitudes could influence responses to the experimental conditions.

Dependent variables

The dependent variables (DVs) were assessed using commonly used and widely recognized scales from the existing literature. Its use provides reliability and consistency in measurement, as it has proven to be effective in capturing the intended constructs. This approach enhances the validity of the results by ensuring that the measurements meet the standards accepted in the academic community.

Attitude

Consumers’ attitudes toward the corporate brands were measured using a seven-point semantic differential scale developed by Spears and Singh (2004, p. 60), which had been previously translated into Ukrainian. The same scale was used to assess both pre- and post-attitudes. Initially, participants were asked to evaluate their pre-existing attitudes toward the brands “Puzata Hata” and “McDonald’s” using five items with opposing adjectives (e.g., “unattractive – attractive”, “bad – good” or “unappealing – appealing”). After exposure to the stimuli, participants then assessed their post-attitudes toward one of the brands, depending on the specific stimulus they received.

For the Puzata Hata Pre-Attitudes scores, a factor analysis with an Oblimin rotation was carried out with all five items. The Bartlett’s test (Chi-square (10) = 528,25 p <.001) and the Kaiser-Meyer-Olkin (KMO = 0.90) indicated that a factor analysis was possible. All items loaded positively on component one with an eigenvalue of 3.857 and a total explained variance

of 77.14 %. Since the Cronbach's Alpha = 0.92 also indicated a very high reliability of the items, the index for CSR skepticism was formed.

Similarly, for McDonald's Pre-Attitudes scores, a factor analysis with an Oblimin rotation was carried out with all five items. The Bartlett's test (Chi-square (10) = 427,85 $p < .001$) and the Kaiser-Meyer-Olkin (KMO = 0.87) indicated that a factor analysis was possible. All items loaded positively on component one with an eigenvalue of 3.56 and a total explained variance of 71.12 %. Since the Cronbach's Alpha ($\alpha = 0.90$) also indicated a very high reliability of the items, the index for CSR skepticism was formed.

For the Post-Attitude scores, a factor analysis with an Oblimin rotation was carried out with all five items. The Bartlett's test (Chi-square (10) = 620,63 $p < .001$) and the Kaiser-Meyer-Olkin (KMO = 0.83) indicated that a factor analysis was possible. All items loaded positively on component one with an eigenvalue of 3.91 and a total explained variance of 78.33%. Since the Cronbach's Alpha ($\alpha = 0.93$) also indicated a very high reliability of the items, the index for CSR skepticism was formed.

CSR Skepticism

CSR skepticism was measured using a scale developed by Skarmeas and Leonidou (2013, p. 1835), which was adapted for the study. The scale consists of four items, each designed to assess consumers' skepticism toward a company's CSR efforts. These items were translated into Ukrainian and measured using a seven-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree). Example items included: "It is doubtful that Puzata Hata / McDonald's is a socially responsible company." and "It is questionable whether Puzata Hata / McDonald's acts in a socially responsible manner." The items were specifically chosen to capture the level of skepticism consumers may hold regarding the authenticity and effectiveness of a company's CSR initiatives (Skarmeas & Leonidou, 2013, p. 1834).

In order to form the CSR skepticism index, a factor analysis with an oblimin rotation was carried out with all four items. The Bartlett's test (Chi-square (6) = 400.73, $p < .001$) and the Kaiser-Meyer-Olkin (KMO = 0.83) indicated that a factor analysis was possible. All items loaded positively on component one with an eigenvalue of 3.175 and a total explained variance of 79,4%. Since the Cronbach's alpha ($\alpha = 0.91$) also indicated a very high reliability of the items, the index for CSR skepticism was formed.

WOM

The measurement of WOM was conducted using a 7-point Likert scale, which was developed by Walsh and Beatty (2007, p.138), ranging from 1 (strongly disagree) to 7 (strongly agree). Participants were asked to evaluate statements related to their likelihood of recommending and speaking positively about the company. The three items used to assess WOM included: (1) “I’m likely to say good things about Puzata Hata/ McDonald’s” (2) “I would recommend Puzata Hata / McDonald’s to my friends and relatives,” and (3) “If my friends were looking for a new company of this type, I would tell them to try Puzata Hata/ McDonald’s.” These items were designed to measure the participants’ intention to engage in positive word-of-mouth communication about the company.

To create the WOM index, a factor analysis with an Oblimin rotation was performed on the three items. The results of Bartlett’s test (Chi-square (3) = 269.84, $p < 0.001$) and the Kaiser-Meyer-Olkin (KMO = 0.73) confirmed that the data were suitable for factor analysis. The analysis showed that all items loaded positively onto a single component, with an eigenvalue of 2.50, explaining 83% of the total variance. Additionally, the Cronbach’s alpha ($\alpha = 0.90$) indicated high internal consistency, confirming the reliability of the scale. Therefore, the WOM index was constructed successfully.

Manipulation check

To determine whether the stimuli were effectively received by the participants, the experiment included two manipulation check questions designed to assess the clarity and impact of the presented material. These questions were posed after measuring the dependent variable to ensure that the manipulation check did not interfere with the outcome results. The first manipulation checks required participants to identify a fast-food company by selecting the correct answer based on the Instagram post they had just viewed. Participants could choose from three options: (1) “Ukrainian company”, (2) “International company”, or (3) “I don’t remember”. This question is important for evaluating the effectiveness of the CSR communication position manipulation, as it helps to confirm whether participants engaged with the stimulus attentively and understood its content.

The second manipulation test was aimed at checking whether the manipulation of the company’s CSR fundraising campaign was successful in delivering the intended message. In this case, participants were asked to select the appropriate option based on the Instagram post they had just read. They had three answer choices: (1) “Humanitarian aid”, (2) “Military aid”, or (3) “I don’t remember”. Together, these manipulation checks increase the validity of the experiment

by confirming that participants accurately interpreted the stimuli and that the planned manipulations were effective.

5.3.2. Experimental procedure

Pretest

To ensure that the experiment was properly understood and to reduce any potential discrepancies, a pre-test was conducted before data collection began. Four participants were randomly selected, each assigned to a separate experimental group. This design allowed for a variety of approaches to evaluating the research materials from different perspectives. Participants were instructed to engage thoroughly with the study, reading all texts and questions carefully.

The pretest utilized the feedback functionality within SoSci Survey, which provided respondents with the opportunity to comment on each page of the survey. This feature was important for identifying any areas of confusion or ambiguity in the materials. Based on the participants' feedback, several minor yet important adjustments were implemented. Specifically, typographical errors were corrected, translation from English to Ukrainian has been improved, punctuation was added in sections where it was previously absent, and questions about Pre-Attitudes towards both brands were placed on one page. These changes were intended to improve the overall clarity and effectiveness of the survey, ensuring that participants have a more comfortable experience during the actual data collection phase. Ultimately, the pretest was an important step in improving the survey and increasing its reliability.

In addition to the pretest, a technical assessment was conducted to ensure that the experiment was functioning correctly and efficiently. This technical test was designed to evaluate the performance of the survey platform and identify any potential issues before the main data collection began. Then, the test was disseminated to a broader audience, allowing members of the general public to participate.

Setup of the Experiment

The online experiment was developed using the SoSci Survey platform. At the beginning of the experiment, participants received a brief overview of the study and its procedures without disclosing the specific focus of the research. They were then informed about the measures taken to protect their data. By clicking the "Next" button, participants agreed to the data protection declaration and the processing of their information. Consequently, participation in the study depended on their acceptance of these terms.

Following this, participants were randomly assigned to one of four test groups, with each group receiving different stimuli.

At the beginning of the survey, participants were asked a set of demographic questions to gather background information. These questions included indicating gender (female, male, diverse) and providing their age. Additionally, participants were asked about their frequency of fast-food consumption, with options ranging from “Never” (for those who avoid fast food entirely) to “Every day” (for those who consume fast food five or more times a week). This demographic information served as independent variables, helping to analyze how different backgrounds might influence attitudes toward the brands.

To understand the process of attitude change, participants were asked to share their attitudes toward both national and international brands before the manipulation. For the Pre-Attitudes assessment, participants’ initial perceptions of the brands “Puzata Hata” and “McDonald’s” were measured using a 7-point Likert scale developed by Spears and Singh (2004). This scale ranged from 1 (strongly disagree) to 7 (strongly agree) and included five pairs of bipolar adjectives (unappealing/appealing, bad/good, unpleasant/pleasant, unfavorable/favorable, and unlikable/likable). These descriptors provided a comprehensive overview of participants’ baseline attitudes toward each brand, capturing their initial positive or negative impressions before exposure to the experimental stimuli, which served as the dependent variable for measuring attitude change.

Once these Pre-Attitudes were recorded, all groups were presented with an Instagram post stimulus that showcased either a military or humanitarian campaign related to one of the fast-food restaurants. To minimize external influence from other social media users, all Instagram post stimuli were presented without visible dates, comments, or likes, which was also mentioned in the questionnaire.

Following exposure to these posts, participants completed a series of assessments. First, CSR skepticism was measured using a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree) based on the Skarmeas and Leonidou (2013, p.1835) scale, to gauge participants’ trust in the brand’s social responsibility. Next, participants’ overall post-attitude toward the brand was reassessed with the Spears and Singh (2004, p.60) scale, using similar 7-point bipolar adjectives to capture any changes in sentiment after viewing the post. Finally, participants’ word-of-mouth intention (WOM) was measured with the Walsh and Beatty (2007, p.138) scale, also on a 7-point scale, to evaluate their likelihood of recommending the brand to others. The changes in attitudes and WOM intention served as dependent variables in this analysis. After measuring these dependent variables, a manipulation check was inserted to ensure that

all participants had effectively understood the stimulus presented beforehand.

At the end of the survey, participants had the option to enter a lottery for a chance to win two cinema tickets. If they wished to participate, they could voluntarily provide their phone number, which was collected separately from the other survey data to maintain confidentiality and ensure that personal contact information remained unlinked from their responses. This lottery incentive was offered as an optional reward, encouraging participation without compromising the privacy of survey data. At the conclusion of the survey, all respondents received a message expressing gratitude for their participation in the study. This final acknowledgment aimed to thank them for their time and engagement, reinforcing a positive survey experience and the value of their contributions to the research.

Data analysis procedure

The data analysis for this study was conducted using the statistical software R, chosen for its flexibility, robust statistical capabilities, and extensive libraries that support data manipulation and analysis. The initial step involved data cleaning to ensure that only valid cases were included in the analysis, and the ANOVA test was performed to ensure unbiased (random) allocation of the participants to the 4 groups.

A Bartlett test was conducted to verify that the survey questions were properly formulated and that participants responded in a consistent and expected manner, ensuring the reliability of the data. This test helped to check the suitability of the data for factor analysis by assessing whether the correlation matrix was significantly different from an identity matrix. Next, Pearson correlation was used to evaluate the relationships between different variables. This method helped identify the strength and direction of linear relationships between variables. To examine the distribution of the data across groups, Chi-squared and ANOVA tests were conducted. The Chi-squared test assessed whether there were significant deviations from expected frequencies in categorical variables, while the ANOVA test determined if there were statistically significant differences in means across groups. These tests were crucial to check whether the data had an uneven distribution or if the groups were evenly distributed.

For the statistical calculations, T-tests were employed to compare the means between two groups, while direct models and a mediation model were used to understand the relationships between the variables and the mediating effects of CSR skepticism on consumer attitudes. These models allowed for the exploration of complex relationships and provided a deeper understanding of the dynamics between CSR communication, skepticism, and WOM.

6. Results

Manipulation test

In this analysis, a manipulation check was conducted to assess the validity of the survey responses. The manipulation check involved filtering the dataset to identify participants who had passed the verification process. This was done by comparing the number of rows in the original dataset with a filtered dataset containing only participants who passed the verification process, namely, selected the correct restaurant and aid type for the content questions they were evaluating. Responses that did not align with these combinations or contained the “I do not remember” answer were excluded, leaving 146 valid entries from a total of 214, resulting in 68.22% of the responses being retained. This indicates that most participants met the necessary criteria for inclusion. This means that 68.23% of participants who received a stimulus with a standardized CSR communication position gave the correct answer to the manipulation check question.

In the group that received Puzata Hata and humanitarian aid, 65.38% of respondents correctly identified both the restaurant and the aid type. However, 25% mistakenly identified the donation as military aid, and 9.62% could not remember the type of aid provided. For the group that received Puzata Hata and military aid, 80.77% correctly identified both the restaurant and the military aid donation. On the other hand, 13.46% incorrectly identified the donation as humanitarian aid, while 5.77% did not recall the type of aid. In the group that received McDonald’s and humanitarian aid, 84.62% correctly identified the restaurant and its donation to humanitarian aid. However, 13.46% mistakenly categorized the donation as military aid, and 7.69% were unsure of the aid type. Finally, for the group that received McDonald’s and military aid, 73.68% correctly identified both the restaurant and the military aid donation. In contrast, 17.54% mistakenly identified the donation as humanitarian aid, and 5.26% could not remember the type of aid provided.

Chi-squared test was performed to assess whether there was any bias in the likelihood of passing or failing the verification process across the different groups. The test aimed to ensure that no group was more likely to pass or fail, which would have compromised the reliability of the four different types of surveys. The Chi-squared test produced a value of $X^2 = 2.1332$ with 3 degrees of freedom, resulting in a p-value = 0.5452. It indicates that there is no statistically significant difference in the likelihood of passing or failing between the groups.

In other words, the chi-squared test shows that there is no bias in the verification process across the different survey groups, and the failure or passing rate does not vary significantly based on the group or the type of donation.

Testing group allocation biases

The allocation of participants to the different groups was effective, with each group consisting of 36, 32, 37, 41 participants. The overall gender distribution was 69.86% female, 27.40% male, and 2.74% diverse. When broken down by restaurant (Puzata Hata and McDonald's) and aid type (military or humanitarian), gender distributions varied. For Puzata Hata with military aid, 75.00% were female, 22.22% male, and 2.78% diverse, while with humanitarian aid, it was 62.50% female, 34.38% male, and 3.13% diverse. For McDonald's with military aid, 75.68% were female, 24.32% male, and 0% diverse, and with humanitarian aid, it was 65.85% female, 29.27% male, and 4.88% diverse. ANOVA revealed no significant differences in gender ($F = 0.26$, $p = 0.61$), indicating that gender distribution was balanced across the groups and had no impact on the results.

Age ranged from 16 to 51 years. The mean age for Puzata Hata with military aid was 24.64 (SD = 7.25), and with humanitarian aid, it was 25.97 (SD = 8.49). For McDonald's with military aid, the mean age was 23.65 (SD = 6.41), and with humanitarian aid, it was 23.07 (SD = 6.02). ANOVA for age showed no significant differences ($F = 1.211$, $p = 0.239$), indicating age did not impact the results. To facilitate the analysis, respondents were divided into three age groups based on the thematic approach: respondents aged 22 and under (Group 1), respondents aged 23 to 35 (Group 2), and respondents aged 35 and over (Group 3). This classification simplifies age as a variable, allowing for a clearer examination of trends and behaviors of different generations.

The average frequency of fast-food visits was 2.94, with most participants visiting 1-3 times per month. (95 participants). ANOVA for visit frequency revealed no significant differences ($F = 0.891$, $p = 0.347$), suggesting visit frequency did not affect the study variables.

Table 4

Demographic and Frequency Distribution of Participants by Experimental Group

Experimental Group	Gender f/m/d %	Age M (SD)	Frequency M (SD)
Experimental group 1 (n = 36)	75.00 / 22.22 / 2.78	24.64 (7.25)	3.00 (0.59)
Experimental group 2 (n = 32)	62.50 / 34.38 / 3.13	25.97 (8.49)	2.75 (0.72)
Experimental group 3 (n = 37)	75.68 / 24.32 / 0	23.65 (6.41)	2.86 (0.59)
Experimental group 4 (n = 41)	65.85 / 29.27 / 4.88	23.07 (6.02)	3.10 (0.58)

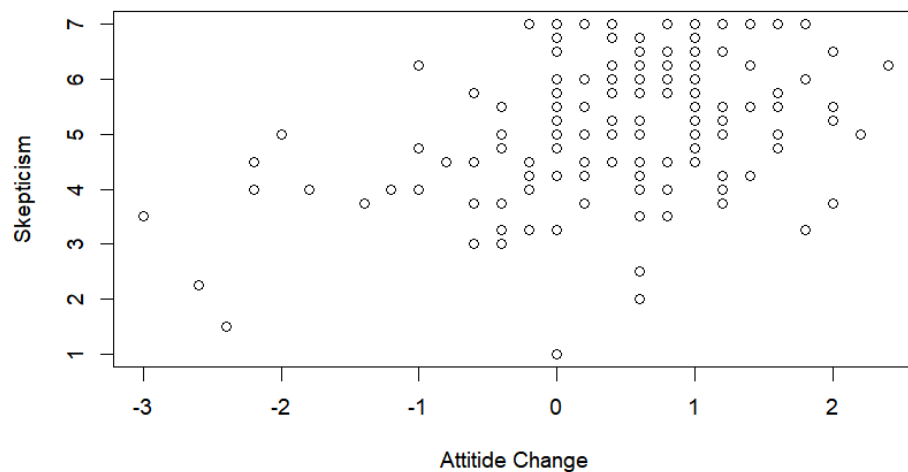
Total amount n = 146

Pearson Correlation between different metrics

The Pearson correlation analysis between attitude change and skepticism reveals a moderate positive correlation ($r = 0.3457$, $p\text{-value} = 1.922e-0$) meaning that with low levels of skepticism attitude change tends to increase (score of 1 represents a high level of skepticism, while a score of 7 indicates a low level of skepticism). The 95% confidence interval (0.1942 to 0.4811) further supports the strength of this relationship, suggesting that there is a moderate.

Figure 13

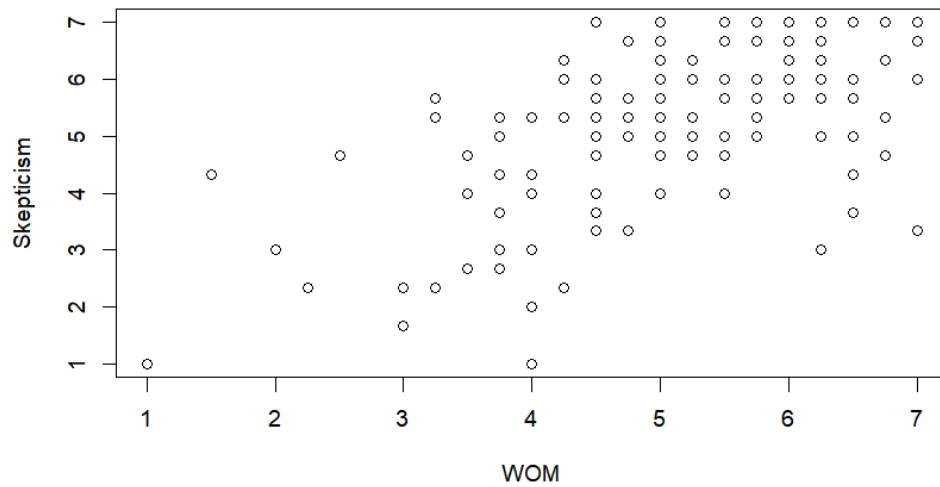
Correlation Between Skepticism and Attitude Change



In a further analysis of the experimental groups, Pearson correlation analyses show varying results in the relationship between skepticism and attitude change across different groups. For McDonald's-related humanitarian aid, a moderate positive correlation ($r = 0.378$, $p\text{-value} = 0.01483$, indicating that a lower level of skepticism is associated with an increase in positive attitude towards the brand. Similarly, for McDonald's-related military aid, the correlation is slightly stronger ($r = 0.408$, $p\text{-value} = 0.01208$), supporting the same trend. In contrast, for Puzata Hata-related humanitarian aid, the correlation is very weak ($r = 0.034$, $p\text{-value} = 0.8547$), suggesting no significant relationship between level of skepticism and attitude change in this context. However, for Puzata Hata-related military aid, a moderate positive correlation ($r = 0.424$, $p\text{-value} = 0.009954$), indicating that lower level of skepticism is associated with a greater attitude shift towards the brand in the military aid context.

The Pearson correlation analysis between skepticism and WOM shows a strong positive correlation of 0.6401. The $t\text{-value} = 9.9987$ and $p\text{-value} = 2.2e-16$ indicate a statistically significant relationship, confirming that the correlation is not due to chance. The 95% confidence interval, ranging from 0.5331 to 0.7270, further supports the strength of this positive relationship.

Correlation Between Skepticism and WOM

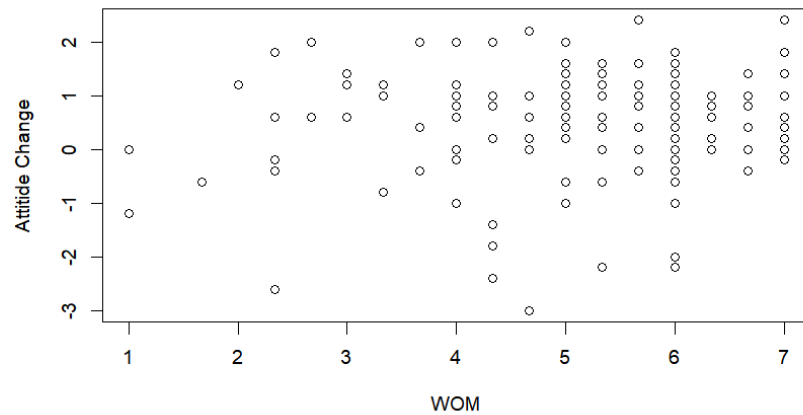


Breaking down the analysis into groups, Pearson correlation analyses reveal significant positive relationships between skepticism and WOM for both Puzata Hata and McDonald's in relation to both humanitarian and military aid. For Puzata Hata-related humanitarian aid, the correlation is moderate ($r = 0.5117$, $p\text{-value} = 0.002756$), indicating that a lower level of skepticism is associated with a higher level of WOM. Similarly, McDonald's-related humanitarian aid shows a strong positive correlation ($r = 0.7563$, $p\text{-value} = 1.076e-08$), indicating that lower skepticism is associated with higher levels of WOM. For McDonald's-related military aid, the correlation is also moderate ($r = 0.6296$, $p\text{-value} = 2.978e-05$), showing a similar trend. Additionally, Puzata Hata-related military aid has a strong positive correlation ($r = 0.6277$, $p\text{-value} = 4.174e-05$), further supporting the idea that lower skepticism fosters increased WOM in both humanitarian and military aid contexts. All results are statistically significant, with 95% confidence intervals confirming the robustness of the findings.

The Pearson correlation analysis between attitude change and WOM doesn't show a moderate positive correlation of 0.0655. The t-value = 0.7875 and p-value = 0.4323 indicate that this correlation is not statistically significant, suggesting that the relationship between attitude change and WOM is likely due to chance. The 95% confidence interval, ranging from -0.0980 to 0.2255, further supports the lack of a significant correlation between these two variables.

Figure 15

Correlation Between Attitude Change and WOM



In the comprehensive analysis of the experimental groups, Pearson correlation analyses reveal varying relationships between attitude change and WOM across different brands and aid types. For McDonald's-related humanitarian aid, the correlation is moderate ($r = 0.2690$, $p\text{-value} = 0.08895$), indicating a trend where a higher attitude change is associated with increased WOM, although this relationship is not statistically significant at the 0.05 level. For McDonald's-related military aid, the correlation is very weak ($r = 0.0692$, $p\text{-value} = 0.6842$), suggesting that attitude change does not significantly impact WOM. Similarly, for Puzata Hata-related humanitarian aid, the correlation is weak ($r = 0.2315$, $p\text{-value} = 0.2024$), with no significant relationship between attitude change and WOM. However, for Puzata Hata-related military aid, the correlation is strong and negative ($r = -0.6024$, $p\text{-value} = 0.0001$), indicating that as attitude change decreases, WOM increases significantly. The 95% confidence intervals for all these correlations suggest the robustness or uncertainty of these relationships, with the exception of Puzata Hata's military aid showing a negative trend.

Pre- and Post-Attitude

The Welch's two-sample t-test was conducted to compare the Pre-Attitudes between Puzata Hata and McDonald's. The results showed no statistically significant difference in Pre-Attitudes between the two groups ($t\text{-value} = 0.481$, $p\text{-value} = 0.315$). The means for Puzata Hata (5.36) and McDonald's (5.30) are very similar, leading to the conclusion that there is no meaningful difference in Pre-Attitudes between the two brands.

To test the H_{check} that post-attitude will be higher than Pre-Attitudes after CSR communication, a Welch's two-sample t-test was conducted to compare the difference in pre- and post-attitudes between two groups: humanitarian aid (Puzata Hata vs. McDonald's) and military aid (Puzata Hata vs. McDonald's). The results revealed a statistically significant difference in mean attitude changes ($t = -4.1714$, $p < 0.0001$), with post-attitude differences for humanitarian aid (mean = 0.1397) being significantly smaller than for military aid (mean = 0.7808). The 95% confidence interval $(-\infty, -0.3865)$ further supports this, indicating a stronger post-attitude shift toward military aid across both brands.

Table 5

Pre- and Post-Attitude by Experimental Group

Group	PA, M (SD)	PO, M (SD)
All groups/General	5.33 (1.15)	5.79 (1.09)
Puzata Hata Humanitarian aid	5.46 (1.14)	5.58 (1.17)
Puzata Hata Military aid	5.15 (1.18)	6.14 (0.71)
McDonald's Humanitarian aid	5.30 (1.18)	5.44 (1.33)
McDonald's Military aid	5.44 (0.98)	6.01 (0.91)

Country of Origin Effect

To test the hypotheses H1a and H1b, two different tests were performed. Firstly, a t-test was performed to compare the mean attitude difference and WOM between Puzata Hata (domestic brand) and McDonald's (foreign brand). Secondly, a linear regression model was applied with the attitude difference and WOM as the dependent variable and brand origin (domestic vs. foreign) as the independent variable.

Attitude

The test results indicate a t-value of 0.48132, with 289.42 degrees of freedom and a p-value of 0.3153. This p-value suggests that there is no statistically significant difference between the two groups, as it exceeds the common significance level of 0.05. The 95% confidence interval for the difference in means ranges from approximately -0.15 to infinity, reinforcing that we cannot conclude that the mean of the Restaurants.

The regression results showed that while the intercept (0.3385) indicates a positive attitude change for the reference group (likely domestic brands), the coefficient for Restaurant (0.2615) suggests that foreign brands experience a slightly larger attitude change. However, the overall model with the dependent variable attitude was not statistically significant ($F(1, 144) = 2.618$, $p = 0.1078$), and showed a variance explanation of 1.79% ($R^2 = 0.01786$). The analysis showed that there was no statistically significant main effect of the CSR communication position on the attitude change ($B = 0.2615$, $CI [-0.1616, 0.6846]$, $p = 0.1078$). Therefore, H1a is not supported, as the CSR communication did not lead to a significantly larger increase in consumer attitudes for domestic brands compared to foreign brands.

WOM

To compare the mean WOM a Welch's two-sample t-test was conducted, and the results showed a t-value of 1.4741, with 142.84 degrees of freedom, and a p-value of 0.07133. While this p-value is not below the common significance level of 0.05, indicating that the difference is not statistically significant, it is almost significant. This suggests that the mean WO score for Puzata Hata may be greater than that for McDonald's, and this potential difference will be shown to be significant in other models later on. The 95% confidence interval for the difference in means ranges from approximately -0.04 to infinity, further indicating that we cannot confidently state that the mean WO score for Puzata Hata is greater than that for McDonald's.

The linear regression model tested the H1b. The model showed no statistically significant relationship ($B = 0.3369$, $p = 0.149$), with low explanatory power ($R^2 = 0.01442$, $F(1, 144) = 2.106$, $p = 0.1489$). However, when Pre-Attitudes was included as an additional predictor, the updated model showed significant improvement. Pre-Attitudes was a strong predictor of WOM

($B = 0.8287$, $p < 2e-16$), and the effect of Restaurant became statistically significant ($B = 0.4137$, $p = 0.0191$). The model's explanatory power increased substantially ($R^2 = 0.4477$, $F(2, 143) = 57.96$, $p < 2.2e-16$). The results suggest that while the Restaurant variable (domestic vs. foreign) was initially insignificant, adding Pre-Attitudes revealed a significant effect of Restaurant on WOM. Domestic brands might elicit higher WOM when controlling for Pre-Attitudes, supporting H1b to some extent.

Aid Type Effect

To test the hypotheses H2a and H2b, two different tests were performed. Firstly, a t-test was performed to compare the mean attitude difference and WOM between military and humanitarian aids. Secondly, a linear regression model was applied with the attitude difference and WOM as the dependent variable and brand origin (domestic vs. foreign) as the independent variable.

Attitude

A Welch's two-sample t-test was conducted to determine whether the mean attitude difference for the humanitarian aid group was significantly less than that for the military aid group. The results showed a t-value of -4.1714, with 134.02 degrees of freedom, and a highly significant p-value of $2.704e-05$, which is well below the common significance level of 0.05. This indicates strong evidence that the mean attitude difference for the humanitarian aid group is significantly less than that for the military aid group. The 95% confidence interval for the difference in means ranges from negative infinity to approximately -0.39, confirming that the mean attitude difference for the humanitarian aid group is lower.

The linear regression model tested the H2a. The overall model was statistically significant $F(1, 144) = 17.4$, $p = 5.21e-05$, and explained 10.78% of the variance in attitude change ($R^2 = 0.1078$). The analysis showed a statistically significant main effect of the type of aid, with a coefficient for Aid of 0.6411, indicating a 64.11% increase in consumer attitudes for military aid communication compared to humanitarian aid. The 95% confidence interval for this effect was [0.3357, 0.9465], and the p-value = $5.21e-05$, supporting that CSR communication focused on military aid led to a larger attitude change. Therefore, H2a is supported.

WOM

A Welch's two-sample t-test was conducted to test whether the mean WOM score for the military aid group was significantly greater than that for the humanitarian aid group. The results showed a t-value of -0.058733, with 143.27 degrees of freedom, and a p-value of 0.5234, which is well above the common significance level of 0.05. This indicates that there is no statistically

significant difference between the two groups, suggesting that the mean WO score for military aid is not greater than that for humanitarian aid. The 95% confidence interval for the difference in means ranges from approximately -0.40 to infinity, which further confirms that we cannot conclude that military aid has a higher mean WO score than humanitarian aid.

The regression analysis testing H2b found no significant effect in the initial model ($B = -0.0137$, $p = 0.953$), with virtually no variance explained ($R^2 = 0.00002$, $F(1, 144) = 0.00345$, $p = 0.9532$). When Pre-Attitudes was added to the model, Pre-Attitudes emerged as a strong predictor of WOM ($B = 0.8215$, $p < 2e-16$), while the effect of Aid remained insignificant ($B = 0.0403$, $p = 0.821$). The updated model explained 42.62% of the variance in WOM ($R^2 = 0.4262$), driven primarily by Pre-Attitudes. These findings indicate that the type of CSR communication does not significantly influence WOM, and the hypothesis is not supported.

Interaction Model

To test the hypothesis H3c, a single linear regression model was employed. The model included consumer attitude differences as the dependent variable and the type of CSR communication (military vs. humanitarian), brand origin (domestic vs. foreign), and their interaction as the independent variables. Additionally, covariates such as Gender, Age, and Frequency were included to control for potential confounding effects

Attitude

The results indicate that the type of aid (military vs. humanitarian) significantly affects consumer attitudes, with military aid having a positive influence (coefficient = 0.4861, $p = 0.0219$). However, there is no significant interaction effect between the brand type (domestic or foreign) and aid type, suggesting that the impact of aid on attitudes is not dependent on whether the brand is domestic or foreign (interaction p -value = 0.3923). Other variables, such as gender, age, and frequency of engagement, do not significantly influence attitudes. The model explains a modest amount of the variance in attitude changes.

Table 6*Regression Analysis of Attitude Difference with Interaction Terms and Covariates*

	Attitude			
	b (Estimate)	SE	t	p-value
Intercept	-0.3179	0.4897	-0.649	0.5174
Brand Origin	0.1388	0.2208	0.629	0.5305
Aid Type	0.4861	0.2096	2.319	0.0219 *
Gender	0.1721	0.1677	1.027	0.3064
Age	-0.1712	0.1184	-1.446	0.1505
Frequency	0.1878	0.1253	1.499	0.1362
Restaurant : Aid	0.2657	0.3097	0.858	0.3923

Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$

WOM

The analysis of WOM involved two models, one without and one with Pre-Attitudes. In the first model (without PA), neither the type of aid (military vs. humanitarian) nor the interaction between restaurant type (domestic vs. foreign) and aid significantly influenced WOM, with a low overall explanatory power (R-squared = 0.04492).

Table 7*Regression Analysis of WOM with Interaction Effects and Covariates (without Pre-Attitudes)*

	WOM			
	B (Estimate)	SE	t	p-value
Intercept	4.87910	0.75199	6.488	1.42e-09 ***
Brand Origin (BO)	0.62515	0.33903	1.844	0.0673
Aid Type (AT)	0.16937	0.32191	0.526	0.5996
Gender	0.43165	0.25746	1.677	0.0959
Age	-0.06607	0.18181	-0.363	0.7168
Frequency	-0.01365	0.19246	-0.071	0.9436
BO : AT	-0.53698	0.47554	-1.129	0.2608

Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$

However, when Pre-Attitudes was included in the second model, it showed a highly significant positive effect on WOM ($p < 2e-16$), indicating that public attitudes strongly influence WOM. Additionally, restaurant type became significantly associated with WOM ($p =$

0.0312), suggesting foreign restaurants generate more WOM. Despite these findings, the type of aid and its interaction with restaurant origin remained insignificant, with the model explaining much more of the variance in WOM (R-squared = 0.4536) and a highly significant overall fit ($p = 1.417e-15$).

Table 8

Regression Analysis of WOM with Interaction Effects and Covariates (without Pre-Attitudes)

	WOM			
	b (Estimate)	SE	t	p-value
Intercept	0.44027	0.71885	0.612	0.5412
Pre-Attitudes s	0.82364	0.08107	10.160	<2e-16 ***
Brand Origin (BO)	0.56031	0.25744	2.176	0.0312 *
Aid Type (AT)	0.12285	0.24441	0.503	0.6160
Gender	0.08781	0.19835	0.443	0.6587
Age	-0.09348	0.13804	-0.677	0.4994
Frequency	0.09420	0.14648	0.643	0.5212
BO : AT	-0.24622	0.36212	-0.680	0.4977

*Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$*

Mediation

Mediation model was designed to examine the H3a, H3b, H3c'. The overall model fit indices indicate that the mediation model fits the data exceptionally well. The Comparative Fit Index (CFI) and Tucker-Lewis Index (TLI) both achieved values of 1.000, indicating a perfect fit. The Root Mean Square Error of Approximation (RMSEA) was 0.000, with a 90% confidence interval of [0.000, 0.000], and the Standardized Root Mean Square Residual (SRMR) was also 0.000. These results confirm that the proposed model adequately represents the relationships within the data.

Attitude

The hypothesis that CSR communication focused on military aid will evoke lower consumer skepticism compared to humanitarian aid communication was evaluated within the mediation model. The results showed that the direct effect of aid type (military vs. humanitarian) on consumer skepticism (SK) was positive but not statistically significant (Aid = 0.368, $p = 0.192$). The results suggest that the type of aid communication (military or humanitarian) does not play a significant role in influencing consumer skepticism directly through this model. This

hypothesis is not supported based on the current analysis.

Table 9

Mediation Model Results for Attitude

Predictor	Estimate	SE	z-value	p-value	Std.lv	Std.all
Skepticism						
Brand Origin (BO)	0.022	0.293	0.077	0.939	0.022	0.009
Aid Type (AT)	0.368	0.282	1.305	0.192	0.368	0.147
BO : AT	-0.109	0.413	-0.264	0.792	-0.109	-0.037
Difference						
Brand Origin (BO)	0.024	0.202	0.118	0.906	0.024	0.012
Aid Type (AT)	0.356	0.196	1.822	0.069	0.356	0.183
BO : AT	0.419	0.285	1.468	0.142	0.419	0.185
Skepticism	0.244	0.057	4.271	0.000 ***	0.244	0.313
Variances						
Skepticism	1.543	0.181	8.544	0.000 ***	1.543	0.984
Difference	0.736	0.086	8.544	0.000 ***	0.736	0.772
Indirect Effects						
Brand Origin (BO)	0.005	0.072	0.077	0.939	0.005	0.003
Aid Type (AT)	0.090	0.072	1.248	0.212	0.090	0.046
BO : AT	-0.027	0.101	-0.263	0.792	-0.027	-0.012
Total Indirect	0.069	0.071	0.965	0.334	0.069	0.037
Total	0.868	0.208	4.174	0.000 ***	0.868	0.417

*Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$*

WOM

The mediation analysis without Pre-Attitudes shows that the type of CSR communication (military vs. humanitarian) and brand origin (domestic vs. foreign) have limited direct effects on consumer skepticism and WOM. The path from Restaurant to Skepticism is not significant, nor is the path from Aid to Skepticism. While Restaurant significantly influences WOM ($p = 0.018$), both Aid and the interaction between Restaurant and Aid do not show significant effects on WOM. The indirect effects, where consumer skepticism mediates these relationships, are also not significant, leading to a non-significant total effect.

Table 10*Mediation Model Results for WOM (without PA)*

Predictor	Estimate	SE	z-value	p-value	Std.lv	Std.all
SK						
Brand Origin (BO)	0.022	0.022	0.022	0.022	0.022	0.022
Aid Type (AT)	0.368	0.282	1.305	0.192	0.368	0.147
BO : AT	-0.109	0.413	-0.264	0.792	-0.109	-0.037
WOM						
Brand Origin (BO)	0.584	0.247	2.365	0.018*	0.584	0.208
Aid Type (AT)	-0.057	0.239	-0.241	0.810	-0.057	-0.021
BO : AT	-0.441	0.348	-1.266	0.205	-0.441	-0.136
PA	0.590	0.064	9.152	0.000***	0.590	0.516
Skepticism	0.727	0.070	10.424	0.000***	0.727	0.651
Variances						
Skepticism	1.543	0.181	8.544	0.000***	1.543	0.984
WOM	1.097	0.128	8.544	0.000***	1.097	0.560
Indirect Effects						
Brand Origin (BO)	0.016	0.213	0.077	0.939	0.016	0.006
Aid Type (AT)	0.267	0.206	1.295	0.195	0.267	0.096
BO : AT	-0.079	0.300	-0.264	0.792	-0.079	-0.024
Total Indirect	0.205	0.207	0.987	0.324	0.205	0.077
Total	0.290	0.316	0.919	0.358	0.290	0.129

Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$

When Pre-Attitudes is included in the model, the overall model fit deteriorates, with CFI at 0.841 and RMSEA at 0.420, indicating a poor fit. Pre-Attitudes itself has a significant effect on WOM ($p = 0.000$), and Skepticism significantly mediates the relationship between CSR communication and WOM ($p = 0.000$). Brand Origin has a significant and positive direct effect on WOM (Estimate = 0.520, $p = 0.011$), indicating that the perception of a brand's origin plays an important role in shaping consumer recommendations.

Table 11*Mediation Model Results for WOM (with PA)*

Predictor	Estimate	SE	z-value	p-value	Std.lv	Std.all
SK						
Brand Origin (BO)	0.022	0.293	0.077	0.939	0.022	0.009
Aid Type (AT)	0.368	0.282	1.305	0.192	0.368	0.147
BO : AT	-0.109	0.413	-0.264	0.792	-0.109	-0.037
WOM						
Brand Origin (BO)	0.520	0.203	2.555	0.011*	0.520	0.204
Aid Type (AT)	-0.055	0.197	-0.282	0.778	-0.055	-0.022
BO : AT	-0.222	0.288	-0.771	0.441	-0.222	-0.075
PA	0.590	0.064	9.152	0.000***	0.590	0.516
Skepticism (SK)	0.512	0.057	8.926	0.000***	0.512	0.504
Variances						
Skepticism (SK)	1.543	0.181	8.544	0.000***	1.543	0.984
WOM	0.742	0.087	8.544	0.000***	0.742	0.459
Indirect Effects						
BO	0.012	0.150	0.077	0.939	0.012	0.005
AT	0.188	0.146	1.291	0.197	0.188	0.074
BO : AT	-0.056	0.212	-0.264	0.792	-0.056	-0.019
Total Indirect	0.144	0.146	0.985	0.325	0.144	0.060
Total	0.386	0.245	1.578	0.115	0.386	0.166

Significance Levels: *** $p < 0.001$, ** $0.001 < p < 0.01$, * $0.01 < p < 0.05$

The indirect effect of restaurant communication on consumer attitudes through consumer skepticism was found to be negligible and not significant ($p = 0.939$). Similarly, the indirect effect of aid type was also not significant ($p = 0.212$), indicating that consumer skepticism does not significantly mediate the relationship between aid type and consumer attitudes. The interaction effect between restaurant and aid type did not show a significant indirect effect on consumer attitudes ($p = 0.792$). The total indirect effect, which sums the indirect pathways, was not significant ($p = 0.334$). These findings suggest that consumer skepticism does not play a significant mediating role in the relationship between CSR communication/brand origin and consumer attitudes.

The indirect effect of restaurant communication on WOM through consumer skepticism was found to be insignificant ($p = 0.939$). Similarly, the indirect effect of aid type on WOM was not significant ($p = 0.197$). The interaction effect between restaurant and aid type did not show a

significant indirect effect on WOM either ($p = 0.792$). The total indirect effect combining these pathways was also not significant ($p = 0.325$). These results suggest that consumer skepticism does not significantly mediate the relationship between CSR communication/brand origin and WOM.

7. Discussion

The findings of this study offer valuable insights into the complex relationships between CSR communication, consumer skepticism, consumer attitudes, and WOM in the fast-food industry in the context of the ongoing Russian invasion of Ukraine. This study is particularly important as it examines the role of CSR in wartime, an area that is under-researched in communication science and is important for understanding brand strategies in crisis situations.

While previous research has identified skepticism as a key challenge in CSR communication, as it can affect the formulation, implementation and success of the CSR policy (Skarmeas et al., 2014, p.1837), this study further examines how attitudes towards brands can be influenced by the type of aid and the previous reputation of the brand, distinguishing between domestic and foreign fast-food restaurants. In order to find an answer to the research questions and to test the hypotheses experimentally, a 2 x 2 (Type of Aid: humanitarian vs. military; Brand of Origin: domestic vs foreign) research design was conducted between test persons. The use of real brands like Puzata Hata (a domestic brand) and McDonald's (a foreign brand) in the experimental design allowed for a realistic exploration of how consumer responses are influenced by established brand associations, thus increasing the validity of the research. By using well-known brands, this study effectively captured the effects of CSR communication on consumer attitudes and WOM.

The manipulation check showed that 68.22% of the responses were valid. This suggests that while most participants answered correctly, there is room for improvement in the clarity of the survey incentives. Improving the stimuli (e.g., visually emphasizing the brand logo in a stronger way) could help increase the percentage of participants who correctly identified the restaurant and lead to more valid responses. A Chi-squared test was conducted to evaluate potential bias in passing or failing the verification process across different groups, ensuring the reliability of the four survey types. The test results showed no statistically significant difference between groups, confirming fairness in the likelihood of passing or failing the verification process.

Through the means of factor analysis, it was shown that the measurement of attitudes, CSR skepticism, and WOM in this study showed that the scales were effectively designed and reliable. Consumers' attitudes toward brands were assessed using a semantic differential scale (Spears & Singh, 2004), which demonstrated strong factor loadings and high internal consistency for both pre- and post-assessments, indicating the items were appropriately worded. The CSR skepticism scale of Skarmeas and Leonidou (2013), also proved reliable, capturing the participants' doubts about a company's social responsibility efforts with high factor loadings and

internal consistency. Similarly, the WOM scale (Walsh & Beatty, 2007), designed to measure the likelihood of participants recommending or speaking positively about the brands, demonstrated strong performance with high factor loadings and internal consistency. The results confirmed that all three constructs were well-measured with robust scales, allowing for meaningful analysis of consumer perceptions and behaviors.

The ANOVA tests showed no significant differences in gender distribution, age, or frequency of fast-food visits among the groups, indicating these factors did not bias the study's results. The random allocation of participants ensured balanced gender distribution, with no effect on the outcomes. Age varied widely across the sample, and participants were categorized into three age groups to simplify the analysis and explore generational trends. Additionally, the average frequency of fast-food visits was consistent among participants, reinforcing that this variable did not play a role in influencing the study's findings.

The comparison of Pre-Attitudes between Puzata Hata and McDonald's showed no significant differences, suggesting that participants held similar attitudes toward both brands before the study. However, post-attitudes indicated a noticeable shift after CSR communication. The results showed that post-attitude changes were greater for military aid than humanitarian aid, implying a stronger positive shift in attitudes following exposure to military-focused CSR messaging. This pattern was consistent across both brands, demonstrating that the type of CSR communication influenced post-attitude more strongly than the brand itself.

Brand Origin Effect (H1a, H1b)

The analysis suggests that the type of restaurant, whether domestic or foreign, does not have a significant standalone impact on consumer attitudes (H1a not supported). This indicates that consumers may not perceive differences in brand origin as strongly influential when evaluating changes in attitudes. Despite the results of Gradus Research Company that consumers tend to prefer Ukrainian producers (46% of respondents choose Ukrainian producers, while 43% choose both Ukrainian and foreign goods), the origin of the brand may not be a sufficient factor to significantly influence changes in perception toward fast-food brands. The findings may reflect the influence of using a focused selection of brands, which providing depth and realism, may not fully illustrate the broader dynamics of consumer attitude toward CSR communication. This concentrated approach highlights specific brand-consumer interactions but leaves possibility to explore how a wider variety of brands might produce different responses, potentially revealing additional nuances in consumer attitudes, which will be mentioned in the next part of the thesis.

In contrast, the relationship between brand origin and WOM is more nuanced. The initial

model, examining WOM solely based on the type of restaurant, was insignificant, indicating that brand origin alone does not strongly influence consumer willingness to engage in WOM. A t-test, however, suggested an almost significant influence with a p-value of 0.07. Thus, further investigation was found necessary. When Pre-Attitudes were included as a factor, the model showed a significant relationship between brand origin and WOM. Consumers' prior experiences and emotional connections with domestic brands may amplify their willingness to share positive information about these brands. Domestic brands likely benefit from being perceived as more culturally relevant and socially attuned, particularly during a national crisis. However, without these pre-existing associations, brand origin alone is insufficient to drive WOM. This finding is consistent with the work of Keller and Aaker (1992, p.46), which emphasizes the importance of prior associations formed by consumers' past experiences with brands.

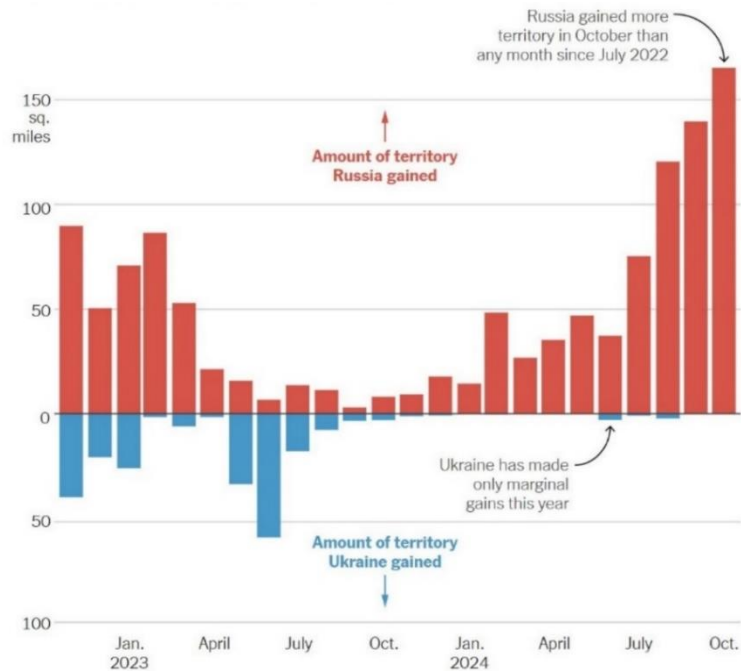
Aid Type (H2a, H2b)

The type of aid provided by the brands plays a meaningful role in shaping consumer attitudes. The findings show that consumers respond more positively to military aid, reflecting the importance of aligning CSR initiatives with the needs of the respondents. This result highlights that CSR actions perceived as directly impactful are more effective in influencing consumer perceptions, which confirms H2a.

It can be explained by one of the important factors in this thesis – dynamics of the war. According to BBC News, the situation on the front lines is quite difficult: the pace of Russian military advances has noticeably increased since the fall of 2024 (Abishev, 2024). According to The New York Times, in October 2024 (the time of the survey), Russia has achieved its largest territorial gains in Ukraine since the summer of 2022 (Méheut & Holder, 2024). Thus, issues such as military support are likely perceived by customers as highly relevant and important. Consumers are motivated to process information about CSR initiatives aimed at addressing military needs, as these are closely related to their security and values.

Figure 16

Territorial gains of Ukraine and Russia on a monthly basis over the past two years (NYT, 2024)



From the perspective of the Elaboration Likelihood Model (ELM), the salience of issues such as military support during times of crisis, like the ongoing war, encourages consumers to process information about CSR initiatives through the central route of persuasion. The central route is characterized by active, thoughtful consideration of information, especially when the issue is personally relevant and tied to a consumer's values and concerns (Petty and Cacioppo, 1986, p.125). Considering the concept of sacred values in wartime, military service becomes particularly relevant as it helps explain risk-taking behavior and the willingness to sacrifice one's life to save others (Maltseva et al., 2023, p.327). CSR initiatives dedicated to military support are seen as integral to consumers' evaluation and decision-making processes, as they address societal needs and are more likely to positively influence consumer attitudes.

The standalone influence of the type of aid on WOM was found to be insignificant (H2b is not supported). However, the inclusion of Pre-Attitudes in the model significantly enhanced the explanatory power, even though the specific effect of aid remained insignificant. This suggests that consumers may not view the type of aid provided by a brand as a critical determinant of their willingness to share information about the brand. This relationship emphasizes the nuanced dynamics: while consumers may appreciate a brand's CSR efforts, their willingness to actively promote the brand depends to a large extent on the strength of their previous relationship and trust in the brand.

Interaction (H3c)

The analysis tested whether the type of CSR communication (military vs. humanitarian) and brand origin (domestic vs. foreign) influence consumer attitudes and WOM. For consumer attitudes, the results showed that military aid communication had a positive impact, meanwhile brand origin hadn't had an effect. The interaction between aid type and brand origin was not significant, indicating that the type of aid's effect on attitudes is independent of whether the brand is domestic or foreign. Other variables, such as gender, age, and frequency of engagement, did not have significant impacts on attitudes. For WOM, the findings were more nuanced. The whole model was insignificant and unable to predict WOM values. After adding Pre-Attitudes, the model became significant and it was seen the same conclusions as in the other tests. Without considering Pre-Attitudes, neither aid type nor the interaction between brand origin and aid type affected WOM, suggesting a minimal influence. However, when Pre-Attitudes were incorporated, they showed a strong positive effect on WOM, and domestic brands were associated with more WOM. Despite this, aid type and its interaction with brand origin did not significantly impact WOM. These results highlight that while military aid can positively affect attitudes, brand origin may play a role in WOM when Pre-Attitudes are taken into account, but the type of aid and its interaction with brand origin do not appear to have a direct influence. This model reinforced the previous findings and confirmed their consistency.

Mediation (H3a, H3b, H3c')

The mediation model aimed to explore the relationships between CSR communication, consumer skepticism, attitudes, and WOM, testing hypotheses H3a, H3b, and H3c'. H3a supposed that CSR communication focused on military aid would evoke lower consumer skepticism compared to humanitarian aid communication; however, the findings did not support a direct significant effect, indicating that the type of aid communication did not influence consumer skepticism. Moreover, the overall model was insignificant. H3b suggested that higher consumer skepticism would negatively impact consumer attitudes and WOM towards brands. Skepticism did play a role in influencing attitudes and WOM (only when Pre-Attitudes were considered by WOM). Lastly, H3c' proposed that the type of CSR communication (military vs. humanitarian) or brand origin (domestic vs. foreign) would impact consumer attitudes and WOM, mediated by consumer skepticism. The quality of the mediation model poor quality, as H3a was insignificant. That's why findings did not support significant indirect effects through skepticism, suggesting that consumer skepticism did not mediate the relationship between aid type, brand origin, and consumer outcomes.

In the context of the ongoing war in Ukraine, this can be explained by the presence of

other factors that influence the level of skepticism toward a brand. The results of different studies indicate that transparency in business practices, grounded in honesty, has a positive impact on consumers. Thus, communication methods such as press releases, television commercials, magazine advertisements, billboard campaigns, and product packaging that highlight a company's CSR initiatives can influence level of skepticism among consumers.

An important factor in understanding results of consumer skepticism is also previous experience with a brand's CSR activities. According to research by the Democratic Initiatives Foundation, only 16% of respondents reported losing trust in the people or organizations they had previously supported (Kucheriv, 2024). This percentage is quite low, indicating that most consumers continue to trust brands based on their previous experiences. However, to better understand skepticism, it is important to specifically analyze experiences related to a brand's CSR initiatives. While consumers may continue to trust a brand for aspects such as product quality, their views on the company's CSR actions can be significantly influenced by previous experiences.

Nevertheless, a comment was received in a social network about the survey, which can be considered as skeptical:

"My point is about McDonald's donating a million to humanitarian aid.

Well, I don't like multi-million-dollar corporations asking me to bring them money so they can donate it as social advertising."

This feedback reflects a common skepticism towards large corporations' CSR efforts, where consumers often question whether such actions are truly values-driven motives or egoistic-driven motives (Skarmeas & Leonidou, 2013, p. 1833).

Additionally, a few comments provided by participants offer further insight into consumer attitudes toward CSR. One participant wrote a comment to the post of survey:

"I gave all the next questions the highest score to McDonald's, which spent a million on the AFU! It's very cool to know that a restaurant whose main bosses on another continent are on the same page with you."

This feedback reflects the positive impact CSR initiatives can have when consumers perceive that international brand are aligning with local values, which hold particular importance stakeholders experiencing and reflect the quality of the stakeholder-company relationship (Bhattacharya et al., 2008, p.263). Such responses highlight how CSR campaigns can positively influence consumer attitudes when consumers feel that the brand shares their values, particularly in the context of a national crisis.

Furthermore, comment regarding Puzata Hata's CSR communication for humanitarian aid also provide valuable insights:

“When I saw an Instagram post about the donation of a Puzata Hata for humanitarian needs, I was pleasantly surprised. I find it important to help people suffering from war, but it seems to me that it is more appropriate to donate money to the military at the moment.”

In this context, a key question arises: will attitudes toward different types of aid shift if they are more clearly defined? Exploring distinctions, such as military aid encompassing specific equipment like drones or humanitarian aid for displaced persons and infrastructure, could provide deeper insights into evolving perceptions and effectiveness. Given the quantitative nature of this study, it is difficult to draw broad conclusions from comments, mentioned above, which would require further qualitative investigation. Further details on this will be discussed in the sections on limitations and further directions.

It is also questionable that consumers perceive manipulation as brand activism or CSR. Sarkar and Kotler (2018, p.30) argue that brand activism represents a natural evolution natural evolution of CSR and Environmental, Social and Governance initiatives, shifting the focus from corporate-driven strategies to actions driven by societal values. While CSR emphasizes being a good corporate citizen with long-term strategic planning, brand activism addresses society's most pressing issues, often through spontaneous or reactive actions (Miguel & Miranda, 2023, p.150). Recent studies provide information on these concepts, emphasizing the differences in their goals and approaches. Since the Russian military invasion has lasted for more than 2,5 years, and brands have consistently engaged in various forms of support – both humanitarian and military – they were chosen for this study on CSR, with the expectation that they will continue conducting diverse campaigns in the future.

8. Limitations and Further Research

Like most scientific studies, this research also has its limitations. Due to the circumstances under which this work was written, the attitude towards CSR in the context of the full-scale Russian invasion into Ukraine could not be fully explored; instead, only a part of the reality was analyzed. Since it can be assumed that CSR communications during military conflicts will play an important role for companies in the future, suggestions for future research in this area are made here.

Future studies may take into account more brands to provide a broader understanding of how brand origin influence consumer attitudes. If the topic of fast-food in Ukraine continues to be explored, an example of a domestic brand could be “Silpo Restaurants”, which are restaurant concepts located within “Silpo” supermarkets. Many of these supermarkets feature dedicated sections offering ready-to-eat Ukrainian dishes, making them a popular choice for quick and accessible meals throughout the country. In terms of CSR, the brand also contributed to the Prytula Foundation’s fundraising to buy armored vehicles to rescue the soldiers (Silpo, 2023). As an example of a foreign brand, “KFC” can be chosen, which offers fast-food service, a standardized menu and a focus on convenience of location. As for CSR, KFC together with the international savED Foundation implemented the charity campaign “Collection with a star” to build modern shelters in schools in frontline regions (KFC, 2024).

In this context, also next question arises: Will attitudes toward different types of aid shift if they are more clearly defined? For instance, military aid could include donations for drones, equipment, tactical gear, and first aid kits. Specially, contributions to support vehicles for mobile air defense groups, which intercept targets like Shahed-136 drones, may also have a significant impact: at the time of the survey, the Russian army had carried out 2,023 Shahed 136 unmanned aircraft system strikes on civilian and military targets in Ukraine, according to the General Staff of the AFU (Vons, 2024). Meanwhile, humanitarian aid might encompass support for internally displaced persons, the reconstruction of destroyed homes, the provision of essential resources for educational and medical institutions, and psychological assistance for those affected. According to the monthly report of the UN Human Rights Monitoring Mission in Ukraine, as a result of attacks, 30 medical and approximately 55 educational institutions were destroyed or damaged in October (Human Rights Monitoring Mission in Ukraine, 2024). Exploring these distinctions could provide deeper insights into evolving perceptions and the effectiveness of aid during times of war.

It is important to conduct more detailed study of the impact of respondents’ geographic location on their attitude towards CSR. In this study, Ukrainians living in different regions of the

country were surveyed, which presents a limitation. Specifically, citizens living closer to the front line may have different priorities and expectations from businesses compared to those in relatively safer regions, despite occasional rocket attacks. This can lead to differences in responses, particularly regarding the importance of supporting the military or humanitarian initiatives. Such regional context may limit the ability to draw unified conclusions that take into account the specifics of different areas.

Additionally, to provide a more comprehensive analysis, the psychological state of the respondents should be considered. Individuals who have experienced the loss of loved ones or have relatives on the front lines, as well as those who have been in combat conditions or suffered physical injuries, may have a different attitude towards CSR campaigns. Furthermore, people who have experienced evacuation from occupied territories or the loss of their homes may evaluate CSR initiatives through the lens of their own experiences and needs. Due to ethical considerations and the desire to ensure the comfort of survey participants, these sensitive questions were not included in the questionnaire. Future research should consider the potential variations in attitudes towards business social initiatives among individuals with different emotional experiences. This will provide a deeper understanding of how CSR is perceived by people in various life situations.

Finally, deeper qualitative exploration would allow for a better understanding of the emotional and situational factors that influence these perceptions. While the numerical data provides useful pattern, it cannot fully capture the complexities of individual consumer motivations, values, and contextual perceptions. The combination of quantitative and qualitative methods would enable a more well-rounded analysis, offering better insights into how CSR communications resonate with different segments of the population during periods of instability.

9. Conclusion

The findings of this study provide insight into the complex relationships between CSR-communication, consumer skepticism, consumer attitudes and WOM in the fast-food industry during the ongoing Russian invasion into Ukraine. As CSR becomes an increasingly important aspect of corporate strategies, its role in wartime – specifically regarding military and humanitarian aid – becomes an interesting subject for scientific research. In the wake of the full-scale invasion, businesses operating in Ukraine had to rethink their CSR strategies to respond to both the immediate crisis and the long-term defense and rebuilding needs of the country. This topic is also particularly important for communication science because there is a limited amount of research on CSR practices during ongoing wars in the 21st century, making it an important area for understanding brand strategies in crisis situations.

This research highlights the importance of CSR, particularly military-focused initiatives, in shaping consumer perceptions during times of armed conflicts. The study demonstrated that while CSR efforts related to military aid had a significant positive influence on consumer attitudes, humanitarian aid initiatives did not yield the same impact. This suggests that during a national crisis, consumers prioritize CSR actions that align with their immediate security and values. The emphasis on military support indicates that consumers are more likely to engage with brands that they perceive as actively contributing to their safety and defense. The study also explored how brand origin (domestic versus foreign) affects consumer attitudes and WOM. While the origin alone did not significantly influence consumer attitudes, it became relevant when considering prior consumer perceptions. Domestic brands were seen as more culturally connected, fostering greater consumer willingness to share positive experiences, especially if pre-existing brand relationships were strong. This highlights the nuanced role that brand familiarity and prior associations play in influencing brand engagement during wartime.

Notably, the analysis indicated that consumer skepticism did not mediate the relationship between CSR communication and consumer outcomes as hypothesized. This suggests that skepticism may be influenced more by factors like brand transparency and previous CSR behavior than by the type of aid provided. The study also acknowledged limitations, such as the need for a broader range of brands and a deeper exploration into regional and psychological factors that might affect consumer responses. Future research should expand on these areas and incorporate qualitative methods to capture the depth of consumer motivations and emotional responses.

In conclusion, this research underscores the critical role of CSR communication, particularly military aid, in influencing consumer attitudes and engagement during periods of

crisis. Brands, whether domestic or foreign, can build stronger relationships with consumers by aligning their CSR efforts with the immediate needs and values of the affected communities. Further studies focusing on the complexity of regional and individual experiences can refine our understanding of CSR effectiveness in crisis contexts, guiding businesses in their strategic responses to future emergencies.

10. Bibliography

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Abstract - English

Corporate Social Responsibility (CSR) is becoming increasingly important in the business world, attracting broad attention from researchers and companies alike due to its potential to influence consumer behaviour and societal outcomes. However, the impact of CSR in the wartime context remains under-researched, even though such a dramatically different environment can significantly alter consumer attitudes and behaviors. To fill this gap, this study examines how CSR activities, particularly those aimed at providing humanitarian and military assistance, influence consumer attitudes, skepticism and word of mouth in the fast-food industry during the Russian invasion of Ukraine.

To investigate these dynamics, an experimental 2 x 2 between-subjects design was employed, comparing two CSR campaign types (humanitarian aid versus military support) and two brand origins (“Puzata Hata” domestic and “McDonald’s” foreign). A convenience sample yielded 146 valid cases. The analysis showed that during the Russian invasion of Ukraine CSR initiatives, especially support for military, have an impact on consumer attitudes; brand origin (domestic brand) affecting WOM, with pre-attitude playing an important role, while consumer skepticism as mediator had no noticeable effect.

By examining CSR in the context of wartime, this study deepens our understanding of consumer values and how they influence brand perceptions in wartime. It provides valuable insights for both academics and practitioners on strategies for building and maintaining positive consumer relationships in martial law and other destabilizing circumstances.

Keywords: *Corporate Social Responsibility (CSR), Attitude, WOM, Skepticism, Russian Invasion in Ukraine.*

Abstract - German

Die Corporate Social Responsibility (CSR) gewinnt in der Geschäftswelt zunehmend an Bedeutung und zieht breite Aufmerksamkeit von Forscher:innen und Unternehmen gleichermaßen auf sich, da sie das Potenzial hat, das Verbraucherverhalten und gesellschaftliche Ergebnisse zu beeinflussen. Dennoch bleibt die Wirkung von CSR im Kontext eines Krieges bislang unzureichend untersucht, obwohl eine derart drastisch veränderte Umgebung die Einstellungen und Verhaltensweisen von Konsument:innen erheblich verändern kann. Um diese Forschungslücke zu schließen, untersucht diese Studie, wie CSR-Aktivitäten, insbesondere solche, die auf humanitäre und militärische Unterstützung abzielen, die Einstellungen von Konsument:innen, Skepsis und Word-of-Mouth in der Fast-Food-Industrie während der russischen Invasion in der Ukraine beeinflussen.

Zur Untersuchung dieser Dynamiken wurde ein experimentelles 2 x 2-Between-Subjects-Design angewandt, bei dem zwei CSR-Kampagnentypen (humanitäre vs. militärische Unterstützung) und zwei Markenherkünfte („Puzata Hata“ als inländische und „McDonald’s“ als ausländische Marke) verglichen wurden. Eine Gelegenheitsstichprobe ergab 146 valide Fälle. Die Analyse zeigte, dass während der russischen Invasion in der Ukraine CSR-Initiativen, insbesondere die Unterstützung des Militärs, Auswirkungen auf die Einstellung der Verbraucher hatten; die Herkunft der Marke (einheimische Marke) beeinflusste das WOM, wobei die Voreinstellung eine wichtige Rolle spielte, während die Verbraucherskepsis als Mediator keine spürbaren Auswirkungen hatte.

Durch die Untersuchung von CSR im Kontext eines Krieges vertieft diese Studie unser Verständnis von Werten der Konsument:innen und wie diese die Markenwahrnehmung in Kriegszeiten beeinflussen. Sie liefert wertvolle Einblicke für Akademiker:innen und Praktiker:innen in Strategien zum Aufbau und Erhalt positiver Beziehungen zu Konsument:innen unter Kriegsrecht und anderen destabilisierten Umständen.

Schlüsselwörter: *Corporate Social Responsibility (CSR), Einstellungen, WOM, Skepsis, Russische Invasion in der Ukraine.*

Participation in the survey

Dear participant, thank you for your interest in taking part in the survey!

This survey is part of my master's thesis at the University of Vienna where I study how consumers perceive different fast food companies and their activities for society.

I take the protection of your personal data as part of this survey very seriously. Therefore, your data are only collected and processed for research purposes on the basis of legal provisions (section 2f, para. 5 of the Austrian research organisation act, Forschungsorganisationsgesetz, FOG).

The data can be consulted by the lecturer or the supervisor (of the academic thesis) for the purpose of performance assessment.

You have the right to be informed by the person responsible for this study about the personal data collected, the right to rectification, erasure, restriction of processing of data and the right to object to processing as well as the right to data portability.

If you have any questions regarding this survey, please contact:

Email of the student

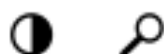
Name of the student

student in the degree programme in Journalism and Communication Studies at the University of Vienna.

For general legal questions regarding the GDPR/FOG and research conducted by students, please contact the Data Protection Officer of the University of Vienna, Daniel Stanonik (verarbeitungsverzeichnis@univie.ac.at). You also have the right to lodge a complaint with the Data Protection Authority (for example, via dsb@dsb.gv.at).

If you agree to participate in this survey, please click «next».

Next



Please answer a few questions about yourself first.

1. Please indicate your gender:

- ☐ Female
- ☐ Male
- ☐ Divers

2. Please indicate your age:

3. How often do you eat fast food?

- ☐ Never — You completely avoid eating fast food.
- ☐ Rarely — You eat fast food a few times a year (3 to 5 times within a year).
- ☐ Sometimes — You eat fast food occasionally, about 1-3 times per month.
- ☐ Often — You frequently eat fast food, typically 1-4 times per week.
- ☐ Every day — You eat fast food almost daily or more than 5 times per week.

Back

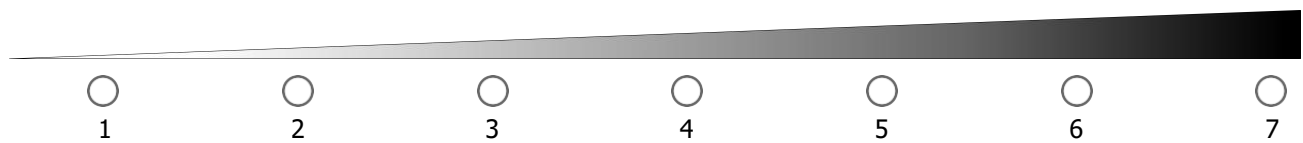
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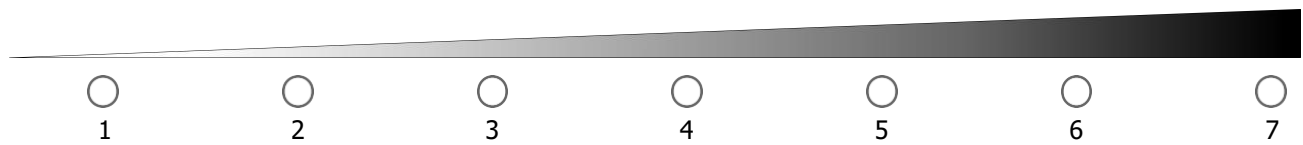
Next, please let me know what your think about some fast-food companies.

Please describe your overall feelings about the fast-food restaurant McDonald's.

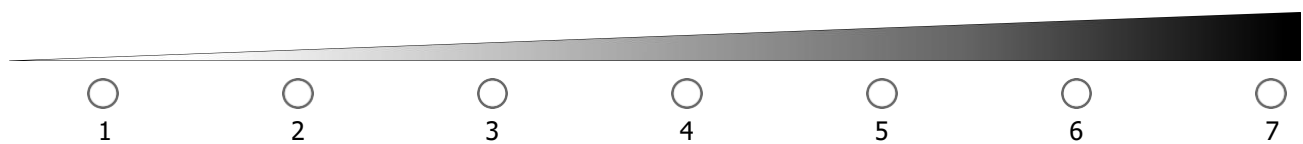
1 - Unappealing, 7 - Appealing



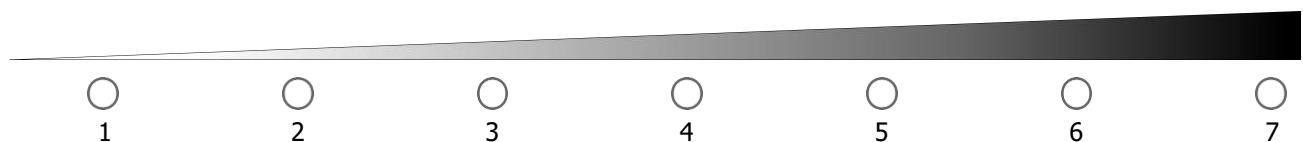
1 - Bad, 7 - Good



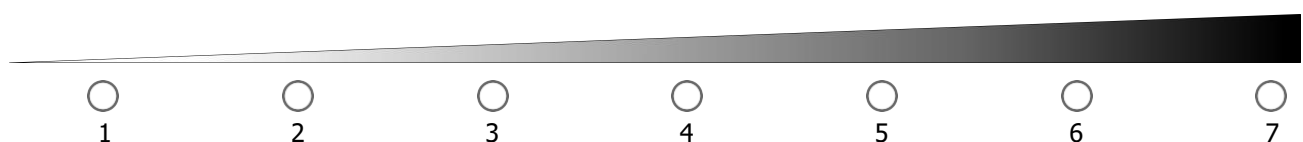
1 - Unpleasant, 7 - Pleasant



1 - Unfavorable, 7 - Favorable

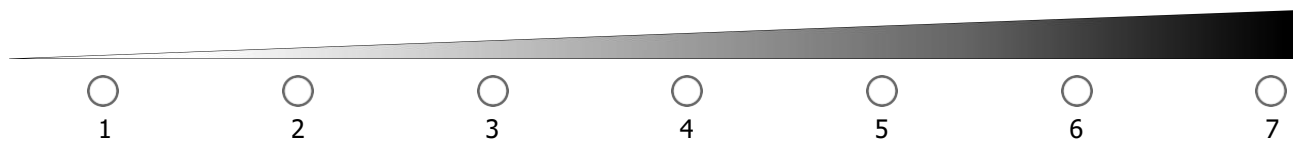


1 - Unlikable, 7 - Likable

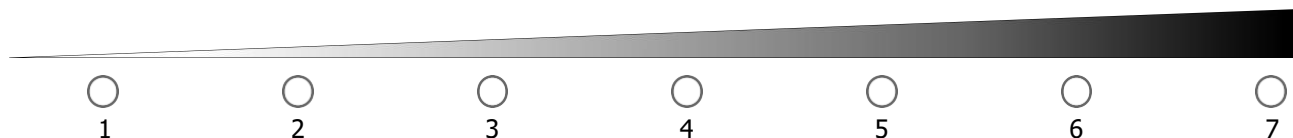


Please describe your overall feelings about the fast-food restaurant Puzata Hata

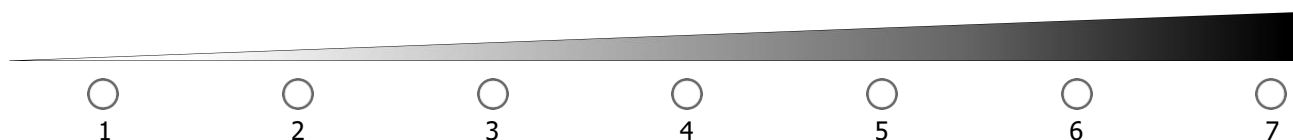
1 - Unappealing, 7 - Appealing



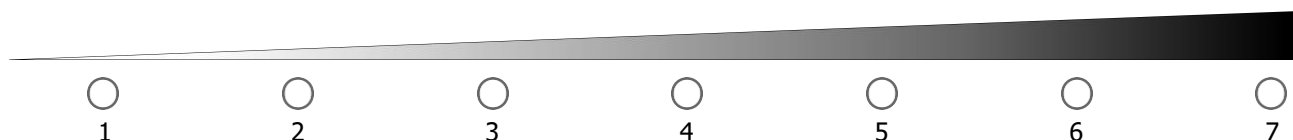
1 - Bad, 7 - Good



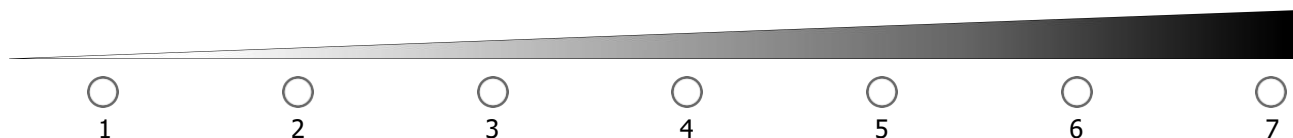
1 - Unpleasant, 7 - Pleasant



1 - Unfavorable, 7 - Favorable



1 - Unlikable, 7 - Likable



Back

Next



On this page, you'll find a social media post from one of the fast-food companies you just rated. Please read this post carefully as you will be asked questions about it afterwards.

Warning: the date of post publication, comments and likes are intentionally hidden.

We have already donated
1 million UAH
for humanitarian aid



mcdonaldsukraine



mcdonaldsukraine McDonald's supports! ua

We are pleased to report that this month we have donated 1 000 000 UAH for humanitarian aid. ❤️💛

Each of your visits to us is not only a delicious meal, but also a contribution to important and necessary needs in these difficult times. Thank you for being with us!

Together to victory!



Add a comment...

Click 'Next' and answer the following questions

Back

Next



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puzatahata.ua



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Together to victory!



Add a comment...

Click 'Next' and answer the following questions

Next



Next, please indicate the extent to which you agree or disagree with the following statements about the fast-food company that published the post you just read, from 1 (strongly disagree) to 7 (strongly agree).

It is doubtless that this is a socially responsible fast-food company.



1 2 3 4 5 6 7

It is certain that this fast-food company is concerned to improve the well-being of society.



1 2 3 4 5 6 7

It is sure that this fast-food company follows high ethical standards.



1 2 3 4 5 6 7

It is unquestionable that this fast-food company acts in a socially responsible way.



1 2 3 4 5 6 7

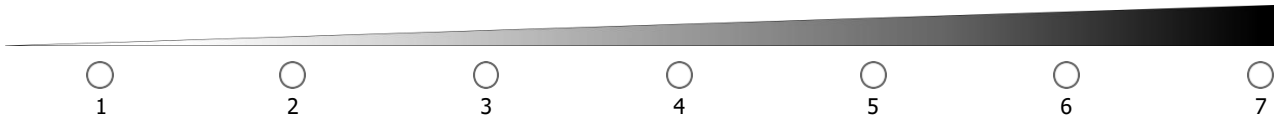
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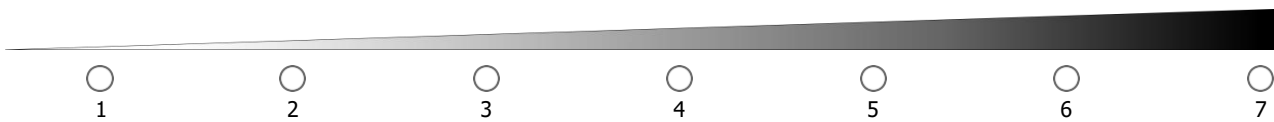


Please describe your general feelings about the brand after the above information of the fast-food company that published the post you just read.

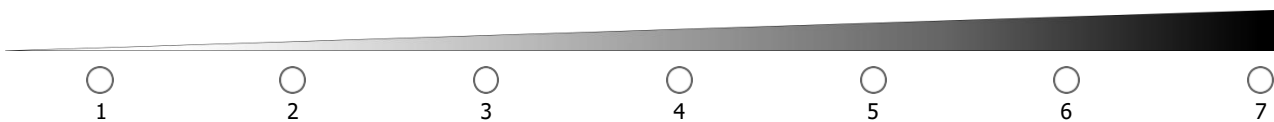
1 – Unappealing, 7 – Appealing



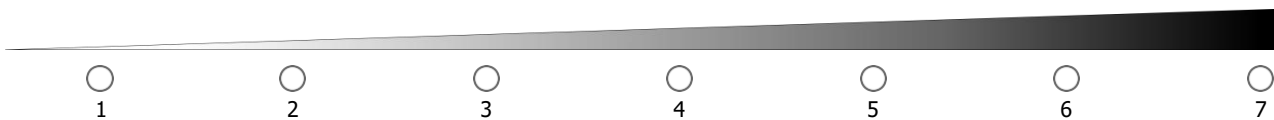
1 – Bad, 7 – Good



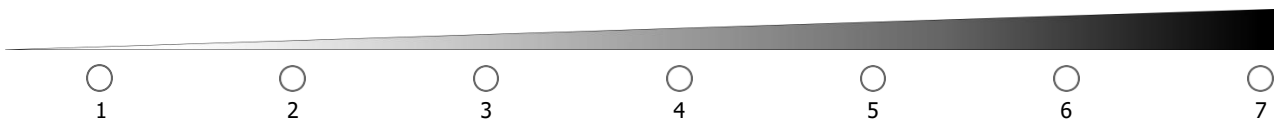
1 – Unpleasant, 7 – Pleasant



1 – Unfavorable, 7 – Favorable



1 – Unlikable, 7 – Likable



Back

Next



How much do you agree or disagree with the following statements about the fast-food company that published this post?
I'm likely to say good things about this company (please rate from 1 to 7, where 1 is disagree and 7 is agree).

1 2 3 4 5 6 7

I would recommend this company to my friends and relatives (please rate from 1 to 7, where 1 is disagree and 7 is agree).

1 2 3 4 5 6 7

If my friends were looking for a new company of this type, I would tell them to try this place (please rate from 1 to 7, where 1 is disagree and 7 is agree).

1 2 3 4 5 6 7

Back

Next



Almost everything! Please answer the last few questions about the fast food company that posted.

The fast food company is:

- ☐ Ukrainian company
- ☐ Foreign company
- ☐ I don't remember

In the post, the fast food restaurant noted that it donated money to:

- ☐ humanitarian aid
- ☐ military aid
- ☐ I don't remember

Back

Next

Thank you for taking the survey!

Your answers are very important!

You can also take part in the lottery for 2 cinema tickets to the film of your choice, just leave your phone number

- ☐ I would like to participate in the draw. I agree that my telephone number will be stored until the winners are determined. I can withdraw this consent at any time. The information provided by me in this survey will remain anonymous and my phone number will not be shared with third parties.

Please click 'Next' to save all your answers

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Thank you for participating in the survey!

Your answers have been saved, you can close this window.