Exploring the role of CSR fit and the length of CSR involvement in routine business and corporate crises settings

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ABSTRACT

This 2 × 2 experimental study examines the influence of CSR fit and the length of CSR involvement on corporate reputation and CSR skepticism in a routine business setting and crisis responsibility in a victim crisis. The study demonstrates a significant interaction between the two variables on the construction of corporate reputation. The length of CSR involvement is also found to influence people's attribution of crisis responsibility in a crisis. By comparing corporate reputation and CSR skepticism before and after a crisis, the study further articulates the destructive power of crises. Theoretical and practical implications are discussed.

Corporate social responsibility (CSR) has become a common corporate practice in today's business world. Most Fortune 500 companies' websites have a section called "corporate social responsibility" or "sustainability," which includes the companies' CSR initiatives, activities, and achievements. The Forum for Sustainable and Responsible Investment (US SIF) reported that one of every six dollars under professional management is invested in sustainability, responsibility, and impact investing strategies (US SIF, 2016). In the US, some companies even regard contributing to society as their motto such as TOMS and Timberland.

Some scholars believe stakeholders' positive CSR impressions of a corporation could bring direct and indirect benefits such as customer loyalty, positive attitude toward a brand, and willingness to pay premium prices, etc. (Creyer & Ross, 1996; Du, Bhattacharya, & Sen, 2007; Pérez, Alcaniz, & Herrera, 2009) while others question the effectiveness of CSR. Although CSR programs contribute to the general well-being of the society, people invariably perceive them to be dubious. Besides showing kindness, corporations expect to benefit from their CSR investment to enhance their reputation. Peoples' skepticism is believed to play a moderating role between CSR and consumer-related outcomes such as positive word-of mouth (Skarmeas & Leonidou, 2013). However, empirical evidence on how CSR shapes reputation and skepticism is mixed.

Besides the investigation of CSR in routine business settings, a number of researchers in crisis communication domain believe CSR influences a crisis dynamic. Crisis responsibility and organizational reputation are identified as the most important variables in Situational Crisis Communication Theory (SCCT) (Coombs, 2007). Studies demonstrate that positive CSR impressions help alter crisis responsibility attribution (Kim, 2013), mitigate negative brand evaluation (Kim, 2013; Klein & Dawar, 2004), protect organizational reputation (Kim & Yang, 2009), and sustain purchase intention (Vassilikopoulou, Siomkos, Chatzipanagiotou, & Pantouvakis, 2009) during a corporate crisis. However, others believe corporations with good CSR impressions suffer no less harm (Luo, Meier, & Oberholzer-Gee, 2012). Since empirical evidence demonstrates the impact of CSR skepticism on brand building in routine business settings, this study extends the logic to crisis situations and considers skepticism as a predictor of stakeholders' perceptions of an organization during a crisis.

Previous studies in CSR and crisis are facing some issues. First, studies often oversimplify the concept of CSR by treating it as a binary concept, either good or bad (Kim, 2013, 2014; Klein & Dawar, 2004). This view neglects CSR skepticism. Second, some

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previous experimental studies fail to control image, reputation, or corporate evaluation before a crisis (Kim & Yang, 2009; Klein & Dawar,2004). The use of posttest only might not evaluate a pure effect of the CSR on reputation in crisis situations.

CSR fit and the length of CSR involvement were identified to affect people's skepticism. CSR fit denotes perceived congruence between a social issue and the company's business (Du, Bhattacharya, & Sen, 2010). The length of CSR involvement refers to how long a corporation has been involved in CSR activities (Vanhamme & Grobben, 2009). The incorporation of the two variables could potentially advance our understanding of CSR in routine and crisis settings.

Therefore, this study has three purposes. First, this study investigates the effect of the two variables, CSR fit and the length of CSR involvement, on corporate reputation construction and shape of CSR skepticism. Second, this study attempts to answer the question if CSR fit and the length of CSR involvement could help maintain corporate reputation and CSR skepticism during a corporate crisis. Third, this study examines if the two variables could alter people's responsibility attribution to an organization during a crisis. Further exploration and deconstruction of CSR will help an organization to craft more effective CSR strategies.

1. Literature review

1.1. The benefits of CSR in improving reputation

Corporate social responsibility (CSR) is an interdisciplinary concept that appears across marketing, management, and communication domains. Early studies dated back to the 1950s when CSR was often referred to as "social responsibility" (Carroll, 1999). After around 60 years of evolution, however, researchers are still not in consensus on its universal definition. For example, Fitch (1976) defines CSR as "the serious attempt to solve social problems caused wholly or in part by the corporation" (p. 38). Epstein (1987) argues that "CSR relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which have beneficial rather than adverse effects on pertinent corporate stakeholders" (p. 104). In the communication discipline, CSR denotes "the voluntary actions that a corporation implements as it pursues its mission and fulfills its perceived obligations to stakeholders, including employees, communities, the environment, and society as a whole" (Coombs & Holladay, 2012, p. 8). These different definitions of CSR stress some aspects but neglect others. Dahlsrud (2008) believes this inconsistency will impair people's understanding when they communicate and further prevent CSR engagements.

Although widely accepted definition of CSR is lacking, researchers have identified several key dimensions. Carroll (1999) indicates an organization is expected to shoulder four responsibilities: economic, legal, ethical, and discretionary responsibilities. By analyzing all existing definitions, Dahlsrud (2008) proposes five most frequently mentioned dimensions: stakeholder, social, economic, voluntariness, and environmental.

While elaborating the CSR definition is still important, researchers are gradually oriented to examine the benefits that CSR brings to an organization. Organizations actively engage in CSR initiatives not only because of their strong beliefs in CSR to make the world better, but because they are seeking positive business returns from their CSR efforts (Du et al., 2010). Studies have confirmed that CSR efforts could fulfill organizational expectations due to the strengthened relationship between organizations and their stakeholders. For example, CSR initiatives are positively related to customers' loyalty (Du et al., 2007), willingness to pay premium prices (Creyer & Ross, 1996), and positive attitude toward the brand (Pérez et al., 2009).

1.2. CSR skepticism

Although an increasing number of studies demonstrate different benefits of CSR involvement, two complications linger: awareness and attribution (Du et al., 2010). While organizations spend large amounts of resources initiating CSR, both internal (e.g. employees) and external stakeholders (e.g. consumers) remain relatively unaware of these efforts (Bhattacharya, Sen, & Korschun, 2006). While most studies tested the effectiveness of CSR information in controlled, experimental settings, consumers only randomly receive such messages in daily life (Skarmeas & Leonidou, 2013). It might be difficult for the stakeholders to associate the company with its CSR efforts in reality. The second problem is that stakeholders generate skepticism when exposed to CSR information (Fassin & Buelens, 2011). On one hand, stakeholders may perceive the CSR activities to be just a business "gimmick." The real purpose is simply to build brand image (Webb & Mohr, 1998). On the other hand, media generally takes a skeptical tone in covering CSR news (Arvidsson, 2010; Chaudhri, 2014). As noted by De Jong and Van der Meer (2015), the two aforementioned complications are closely related and contradictory. The more an organization's efforts to promote CSR, the more stakeholders' skepticism. Hence, Du et al. (2010) emphasize the importance of effective CSR communication strategies to reduce stakeholder skepticism and convey favorable corporate motives.

Due to the dilemma between awareness and attribution, an increasing number of studies consider CSR skepticism as the focal point in CSR research. Vanhamme and Grobben (2009) show that the more consumers are skeptical about the CSR efforts, the more negatively they evaluate the company and its products. Skarmeas and Leonidou (2013) indicate that CSR skepticism is negatively associated with resilience to negative information and word-of-mouth.

Scholars further deconstruct CSR skepticism in recent studies. Rim and Kim (2016) argue the skeptical attitude toward CSR can be both dispositional and situational. Dispositional traits of stakeholders originate from daily exposure to business practices such as marketing and advertising. People form a general negative and skeptical attitude toward business and such attitude is reflected on CSR practices (Rim & Kim, 2016). Another source of skepticism is situational, meaning stakeholders question the real motive of CSR (Becker-Olsen, Cudmore, & Hill, 2006; De Jong & Van der Meer, 2015; Skarmeas & Leonidou, 2013). Organizations generally have three kinds of motives: intrinsic, extrinsic, and stakeholder-driven. Companies with intrinsic motives want to contribute to society

while ones with extrinsic motives engage in CSR in order to reap financial returns. Companies with stakeholder-driven motives initiate CSR in response to stakeholders' expectations and pressure (De Jong & Van der Meer, 2015). Generally, intrinsic motives decrease stakeholders' skepticism while extrinsic motives elicit it (Skarmeas & Leonidou, 2013).

1.3. CSR fit

As discussed previously, awareness and attribution have become the main dilemmas of CSR communication. As such, how to raise stakeholders' awareness of CSR and curb their skepticism is a crucial task of any organization involved in CSR. To decrease skepticism, the first step is to identify a cause of such emotion. Two factors to skepticism are: CSR fit and the length of CSR involvement (Du et al., 2010; Elving, 2013; Haley, 1996; Vanhamme & Grobben, 2009).

Elving (2013) defines CSR fit as "the observed link between a CSR domain and a company's products, image, positioning and/or target groups" (p. 281). Du et al. (2010) describe CSR fit as "the perceived congruence between a social issue and the company's business" (p. 12). For example, if Whole Foods Market advocates and invests in healthy eating, this endeavor is deemed to be of high CSR fit by consumers. If Whole Foods Market supports clean energy research, which has low associations with organic food, consumers will consider the fit to be low. Most researchers advocate for high fit CSR programs. Haley (1996) points out stakeholders hope to see the fit between a corporation's core business and those social issues sponsored by the corporation. A high CSR fit positively influences consumer attitude toward the brand and company because it makes the CSR endeavor more effective (Elving, 2013). In contrast, low CSR fit will increase cognitive elaboration and make extrinsic motives more salient (Du et al., 2010). Elving (2013) documents that the more a corporation's CSR endeavor aligns with its core business, the lower CSR skepticism. In addition to skepticism, CSR fit is also revealed to link with other stakeholder-related outcomes such as purchase intention (Sen & Bhattacharya, 2001), customer loyalty (Ham & Han, 2013), and attitude and behavioral intention (Samu & Wymer, 2009).

Not all studies advocate for high fit CSR. Similar to other studies' findings, (e.g., Chernev & Blair, 2015; Lafferty, 2007, 2009), Bloom, Hoeffler, Keller, and Meza (2006) reveal that CSR fit does not impact consumers' brand evaluation in the beer industry. Furthermore, Yoon, Gurhan-Canli, and Schwarz (2006) even find high CSR fit can negatively affect attitude toward the company. Therefore, it is still questionable whether companies should embrace high fit CSR.

1.4. The length of CSR involvement

Another variable closely related to CSR skepticism is the length of CSR involvement. As the length of CSR involvement influences the effectiveness of communicating CSR achievements during a crisis, organizations should carefully communicate about CSR during the time of a crisis (Vanhamme & Grobben, 2009). Companies with long CSR involvement will mitigate CSR skepticism. In contrast, short involvement can serve as a trigger for skepticism (Vanhamme & Grobben, 2009). The study further substantiates that CSR skepticism serves as a mediator between the length of CSR involvement and consumers' perceptions of the company, its products, and company integrity during a crisis (Vanhamme & Grobben, 2009). Since the length of CSR involvement influences the crisis communication dynamic, it is logical to assume this variable also influences CSR skepticism in routine business settings. Based on previous discussions, the following hypotheses and research questions are proposed.

H1. A company with a high fit CSR is more likely to lower the level of CSR skepticism than one with a low fit CSR.

H2. A company with a long CSR involvement is more likely to lower the level of CSR skepticism than one with a short CSR involvement.

RQ1: Is there any interaction effect between CSR fit and the length of CSR involvement on CSR skepticism?

1.5. Corporate reputation

As discussed previously, scholars realize the influence of CSR records on the evaluation of corporate reputation. Better CSR impressions lead to better corporate reputation. Corporate reputation is defined as "a perceptual representation of a company's past actions and future prospects that describes the firm's overall appeal to all of its key constituents when compared with other leading rivals" (Fombrun, 1996, p. 72). Wartick (2002) identifies three key attributes in this definition. First, corporate reputation is perceptual. Second, corporate reputation is aggregate perceptions of stakeholders. Third, corporate reputation is comparative. In a meta-analysis, Walker (2010) added two more attributes to the definition of corporate reputation based on a review of 54 widely-cited studies. First, corporate reputation can be both positive and negative. Second, corporate reputation is stable and enduring.

Since studies frequently demonstrate CSR fit and the length of CSR involvement influence organizational reputation (Kim & Yang, 2009) and corporate evaluation (Kim, 2013; Klein & Dawar, 2004), this study tests if there is any interaction between the two variables on corporate reputation.

RQ2: Is there any interaction effect between CSR fit and the length of CSR involvement on corporate reputation?

1.6. CSR in crisis communication research

The benefits of CSR to organizations are not limited to routine business settings. Based on the halo effects, which demonstrate that consumers' overall attitude toward a brand might influence their assessment of a particular quality of that brand, CSR has the ability

to ease negative brand evaluation by influencing the attribution of responsibility during a crisis (Klein & Dawar, 2004; Kim, 2013). During a crisis, people tend to maintain their trust if the company previously invested in CSR (Lin, Chen, Chiu, & Lee, 2011). CSR affects consumers' evaluations of organizational reputation, supportive intentions, and purchase intentions as well (Kim & Yang, 2009; Vassilikopoulou et al., 2009). In addition, as a certain type of prior reputation, CSR should follow the argument from Situational Crisis Communication Theory that prior reputation serves as an intensifying factor that influences crisis responsibility attribution. People attribute less responsibility to an organization if it has favorable reputation (Coombs, 2007). In manipulating prior reputation, some studies regard CSR investment as a behavior by an organization with good reputation and find good prior reputation leads to less responsibility attribution (Dean, 2004).

However, not all studies agree on the shielding power of CSR. Luo et al. (2012) argue that CSR records could also become a liability during a crisis. They find that the crises of companies with superior CSR records are more likely to be covered by media and the tone is no less critical. The protecting power of CSR, thus, deserves further investigation.

1.7. Situational crisis communication theory (SCCT)

Crisis research began when Steven Fink (1986) published his seminal work, *Crisis Management: Planning for the Inevitable* (Coombs, 2010). Since then, different theories have emerged to explain crisis situations. Arguably, the two leading theories are Image Repair Theory (IRT) and Situational Crisis Communication Theory (SCCT) (Avery, Lariscy, Kim, & Hocke, 2010). Most studies that examine IRT use the case study method. However, the qualitative nature of the case study method fails to draw any causal relationship (Stacks, 2002). SCCT is introduced to fill the void.

SCCT assumes that an organization's reputation is a valued resource threatened by crises. An organization's goal, thus, is to evaluate the situation and select the best crisis response strategy (Coombs & Holladay, 2002). SCCT employs crisis type, prior reputation, and crisis history to evaluate how much threat is imposed on reputation. Pragmatically, crisis managers follow a two-step process to assess reputational threat. First, crisis type must be identified to evaluate the level of crisis responsibility. Second, after identifying crisis type, crisis managers must make sure whether the two intensifying factors, crisis history and prior reputation, exist (Coombs, 2007).

SCCT advances our understanding of crises by involving crisis type in the model, which corresponds to Benson's (1988) call for considering situation (crisis type) in crisis analysis. Coombs (2007) categorizes different crises into three general clusters based on different levels of crisis responsibility attribution: victim, accidental, and preventable. Minimal responsibility will be attributed to an organization in a victim crisis while the most responsibility will be attributed to an organization in a preventable crisis (Coombs, 2007).

In the SCCT model, crisis responsibility attribution serves as a mediator that significantly influences consumer's appraisal of reputation and behavioral intention (Coombs, 2010). Grounded in Attribution Theory, crisis responsibility is the focal point of the SCCT model. Coombs (1998) operationalized crisis responsibility as "the degree to which stakeholders blame the organization of the crisis event" (p. 180). In the attribution process, people commonly establish three causal dimensions: stability, external control, and personal control (Coombs, 2004). Stability refers to if the crisis occurs frequently. External control means if the crisis is controllable by other people. Personal control indicates if the crisis is controllable by the actor (Coombs, 2004). A person is deemed to be more responsible if people believe the crisis is of high stability, of high personal control, and of low external control.

Although CSR impressions have been recorded to influence crisis responsibility attribution (Kim, 2013; Kim & Yang, 2009; Klein & Dawar, 2004), Shim and Yang (2015) advocate that researchers should take into account CSR motives because CSR alone is not the panacea. Therefore, to further understand the role of CSR in crisis situation, it is important to introduce CSR fit and the length of CSR involvement.

H3. A company with a high fit CSR leads to a lower attribution of crisis responsibility compared one with a low fit CSR.

H4. A company with a long CSR involvement leads to a lower attribution of crisis responsibility compared to one with a short CSR involvement.

RQ3: Is there any interaction effect between CSR fit and the length of CSR involvement on crisis responsibility attribution?

SCCT assumes that an organization should protect its reputation during a crisis. However, not all studies controlled the prior reputation before a crisis (Kim & Yang, 2009; Klein & Dawar, 2004). Although most studies create a fictitious company to exclude prior knowledge in their experiments, it does not ensure these fake companies have the same prior reputation/image. The manipulation of good or bad CSR cannot reach the same goal either. Furthermore, studies exploring the role of CSR during a corporate crisis generally treat CSR as a unidimensional variable, which is either good or bad. This categorization oversimplifies CSR and provides limited pragmatic implications. Therefore, this study attempts to reveal if corporate reputation and CSR skepticism will change in a crisis and whether CSR fit and the length of CSR involvement could help maintain reputation and skepticism in a crisis.

RQ4: Is there any interaction effect between CSR fit and the length of CSR involvement in maintaining the level of CSR skepticism in a corporate crisis?

RQ5: Is there any interaction effect between CSR fit and the length of CSR involvement in maintaining people's perceptions of reputation in a corporate crisis?

2. Method

The study aims to extend the literature about CSR in routine business and crisis settings. An experiment was conducted to answer the research questions and test the proposed hypotheses. The study treats CSR fit and the length of CSR involvement as independent variables and CSR skepticism, crisis responsibility, and corporate reputation as dependent variables. Therefore, a 2 (CSR fit: high vs. low) × 2 (the length of CSR involvement: long vs. short), between-subject factorial design was employed.

2.1. Pretest

Before implementing the experiment, a pretest was conducted among 69 college students at a large Southeastern university. Some technical and logical problems were fixed accordingly. Through feedback from participants, the stimuli and questionnaire were revised.

2.2. Participants

Two hundred and ninety US adults were recruited through Amazon Mechanical Turk in exchange for 50 cents. After screening questions, which asked basic questions about the stimuli, a sample size of 249 was kept for further analysis. The mean age of participants was 33.67 (*SD* = 12.43), ranging from 18 to 70. Female (n = 147, 59%) participants slightly outnumbered male (n = 101, 40.6%) participants. Caucasian (n = 196, 78.7%) was dominant followed by Asian and Pacific Islander (n = 22,8.8%), African American (n = 17,6.8%), and Hispanic or Latino (n = 14,5.6%). The sample sizes of the four treatment groups were High Fit and Long Involvement (n = 62), High Fit and Short Involvement (n = 62), Low Fit and Long Involvement (n = 62), and Low Fit and Short Involvement (n = 63).

2.3. Stimuli

A fictitious company was created to appear in four treatments. Participants were exposed to the stimulus material introducing a fictitious company, Coffee Genius, which runs more than 400 coffeehouses in the US. It is a regional company that mainly operates in the northeastern in the US. The study used a fictitious company to exclude any influence of existing knowledge or attitude toward the brand. Although there is a small local coffee shop in England named after Coffee Genius, the researchers don't think it will directly influence participants' perceptions considering samples are collected within the US.

The study manipulated the company's length of CSR involvement. For short CSR involvement, the company had just started investing in CSR. For long CSR involvement, the company had been investing in CSR for more than 15 years and had won several renowned CSR awards. For high CSR fit, the company invested in farming communities, providing farmer loans and technical help to African farmers who cultivate coffee, tea, and cocoa. For low CSR fit, the company invested in equality, collaborating with non-profit organizations to provide special training courses for women and minorities.

In previous studies, attention was mostly given to preventable crisis (Klein & Dawar, 2004; Laufer & Coombs, 2006). The setting of the present study used a human-error product harm crisis, the preventable crisis (Coombs, 2007). In this fictitious crisis, 26 customers reported that they were vomiting and feeling dizzy after consuming the coffee served by Coffee Genius. The Centers for Disease Control and Prevention started investigating the raw materials and dining environments of Coffee Genius. It was reported that the cause of the contamination was that one employee mixed insecticide into the coffee to get his supervisor into trouble because the employee was unfairly treated by the supervisor.

2.4. Measure

All variables were measured on seven-point Likert scales ranging from 1 (strongly disagree) to 7 (strongly agree). *CSR skepticism* is conceptualized as a person's tendency to doubt, disbelieve, and question CSR activities. The researchers adapted the scale by Skarmeas and Leonidou (2013), which contains four items: "It is doubtful that this is a socially responsible retailer", "It is uncertain that this retailer is concerned to improve the well-being of society", "It is unsure that this retailer follows high ethical standards", "It is questionable that this retailer acts in a socially responsible way". The internal reliability was α = 0.94.

Crisis responsibility denotes the degree to which stakeholders blame the organization for the crisis event. This study used Coombs' scale (2004) and asked the following three questions: "The organization, not circumstances, is responsible for the crisis," "The blame for the crisis lies with the organization," and "The blame for the crisis lies in the organization, not circumstances" (α = 0.94).

Corporate reputation was measured using the following three items by Nguyen and Leblanc (2001): "I have always had a good impression of Coffee Genius", "In my opinion, Coffee Genius has a good reputation in the minds of consumers", and "I believe Coffee Genius has a better reputation than its competitors" (α = 0.89).

2.5. Procedure

All participants were randomly assigned to one of the four treatments. Each participant was asked to read a brief introduction of the company and its past CSR performance. After that CSR skepticism and corporate reputation were measured the first time. Then a news article about the aforementioned crisis was displayed. After finishing the reading, the participants were asked to assess CSR

skepticism, corporate reputation, and crisis responsibility.

2.6. Manipulation checks

After participants read the CSR information about Coffee Genius, they were exposed to the manipulation of CSR fit and the length of CSR involvement. For CSR fit, two statements were presented: "Those programs supported by Coffee Genius are pertinent to its core business" and "Coffee Genius tends to sponsor programs which are relevant to its enterprise." For the length of CSR involvement, two statements were presented: "Coffee Genius has a long-term investment in CSR programs" and "Coffee Genius consistently participates in CSR activities." Participants rated their agreement on the statements based on a seven-point Likert scale from 1 (strongly disagree) to 7 (strongly agree).

The manipulation checks revealed that the stimuli were effective. The participants assigned to the high CSR fit condition revealed that they believed the CSR activity was more relevant to the core business ($M = 5.64, SD = 1.19$) compared to those in the low CSR fit condition ($M = 3.29, SD = 1.48$), $F(1, 247) = 191.57, p < 0.001$. In addition, participants assigned to the long CSR involvement condition revealed that they believed the company had a longer CSR involvement ($M = 5.67, SD = 1.12$) compared to those assigned to short CSR involvement ($M = 4.18, SD = 1.70$), $F(1, 247) = 66.07, p < 0.001$.

3. Results

3.1. The influence of CSR fit and involvement on CSR skepticism

H1 predicted that a company with a high fit CSR is more likely to lower the level of CSR skepticism and H2 predicted that a company with a long CSR involvement is more likely to lower the level of CSR skepticism. RQ1 inquired the interaction between CSR fit and the length of CSR involvement on CSR skepticism. These were tested through a two-way ANOVA. There was no interaction between CSR fit and the length of CSR skepticism, $F(1, 245) = 1.19, p = 0.28$. The main effect of two variables was significant. For CSR fit, people in low fit group ($M = 2.71, SD = 1.29$) had a significantly lower skepticism than people in high fit group ($M = 3.27, SD = 1.57$), $F(1, 254) = 10.40, p < 0.001, \eta^2 = 0.04$. Therefore, H1 **was not supported.** For the length of CSR involvement, people in long involvement group ($M = 2.60, SD = 1.43$) had a significantly lower skepticism than people in short involvement group ($M = 3.37, SD = 1.39$), $F(1, 254) = 19.14, p < 0.001, \eta^2 = 0.07$. **Therefore,** H2 **was supported.**

3.2. The influence of CSR fit and involvement on corporate reputation

RQ2 explores the interaction between CSR fit and the length of CSR skepticism on corporate reputation. The research question was tested through a two-way ANOVA. There was a significant interaction between CSR fit and the length of CSR skepticism $F(1, 245) = 4.44, p < 0.05, \eta^2 = 0.02$. A Tukey post hoc analysis demonstrated that a company with a short CSR involvement was rated higher for low fit CSR ($M = 5.50, SD = 0.78$) compared to high fit CSR ($M = 4.88, SD = 1.25$).

3.3. The influence of CSR fit and involvement on crisis responsibility

H3 examined if a company with a high fit CSR leads to a lower attribution of crisis responsibility and H4 predicted that a company with a long CSR involvement leads to a lower attribution of crisis responsibility. RQ3 investigated the interaction between CSR fit and the length of CSR skepticism on crisis responsibility attribution. These were tested through a two-way ANOVA. There was no interaction between CSR fit and the length of CSR involvement, $F(1, 245) = 0.08, p = 0.78$. The main effect of CSR fit was not significant as well, $F(1, 245) = 1.10, p = 0.30$. Therefore, H3 **was not supported.** However, the main effect of the length of CSR involvement was significant $F(1, 245) = 4.82, p < 0.05, \eta^2 = 0.02$. That is, people in long involvement group ($M = 3.24, SD = 1.61$) attributed significantly less crisis responsibility than people in short involvement group ($M = 3.70, SD = 1.65$). **Therefore,** H4 **was supported.**

3.4. The influence of CSR fit and involvement in sustaining skepticism and reputation

RQ4 investigated if there is any interaction between CSR fit and the length of CSR involvement in maintaining the level of CSR skepticism in a corporate crisis. A 4 (treatments) × 2 (time) two-factor mixed design ANOVA with CSR fit and length treatment as a between-subject factor and time as a within-subject factor was performed. The analysis revealed that there was no interaction between CSR treatment and time, $F(3, 245) = 1.31, p = 0.27$. However, the main effect of time was significant, $F(1, 245) = 19.51, p < 0.001, \eta^2 = 0.07$. Specifically, CSR skepticism before a crisis ($M = 2.99, SD = 1.46$) was significantly lower than CSR skepticism after a crisis ($M = 3.29, SD = 1.45$).

RQ5 investigated if there is any interaction between CSR fit and the length of CSR involvement in maintaining the corporate reputation in a corporate crisis. A 4 (treatments) × 2 (time) two-factor mixed design ANOVA with CSR fit and length treatment as a between-subject factor and time as a within-subject factor was performed. The analysis revealed that there was no interaction between CSR treatment and time, $F(3, 245) = 0.36, p = 0.78$. Again, the main effect of time was significant, $F(1, 245) = 162.22, p < 0.001, \eta^2 = 0.40$. Specifically, corporate reputation before a crisis ($M = 5.46, SD = 1.09$) was significantly higher than corporate reputation after a crisis ($M = 4.53, SD = 1.38$).

4. Discussion

This study was designed to investigate the effects of CSR fit and the length of CSR involvement on corporate reputation and CSR skepticism in a crisis context. The findings yield valuable insights for CSR in routine business and corporate crisis settings. Although some results reinforce conventional wisdom, some directly refute the conclusions from previous studies. Moreover, the study adds another inconsistent piece to the already puzzling literature about CSR skepticism.

4.1. Perplexing and inconsistent findings on CSR fit

In routine business settings, this study reveals a high fit CSR is neither helpful to build favorable corporate reputation nor to reduce the level of CSR skepticism. To the contrary, low fit CSR programs are able to obtain these goals. The finding contradicts with the call for a high fit CSR in previous studies (Elving, 2013; Haley, 1996; Samu & Wymer, 2009; Sen & Bhattacharya, 2001). This inconsistency might be caused by CSR motives perceived by stakeholders. Yoon et al. (2006) argue consumers are more suspicious about the sincerity of a company's motive if the company implements high fit CSR programs. Three sorts of CSR motives are commonly discussed: intrinsic, extrinsic, and stakeholder-driven (De Jong & Van der Meer, 2015). Du et al. (2010) advocate for high fit CSR programs based on the belief that CSR fit influences stakeholders' attribution of CSR motives. They believe a low fit CSR lacks logical connection between social issues and a corporation's core business so that stakeholders' cognitive elaboration will be incurred. Stakeholders' cognitive elaboration drives them to believe the real motive of the corporation is only self-serving. The current study, on the other hand, claims stakeholders' cognitive elaboration does not always lead to negative outcomes. People who read low fit information, after cognitive elaboration, perceive the CSR effort to be truly altruistic because they do not see the link between CSR investment and benefits. Therefore, they are more likely to form more positive corporate reputation and lower their CSR skepticism than their counterparts, who read high fit CSR information.

4.2. The benefits of long-term CSR involvement

This study finds corporations with a long CSR involvement have a better opportunity to build favorable reputation and curb CSR skepticism compared to short CSR involvement. The finding is in line with Du et al. (2010) recommendation that corporations should communicate CSR commitment, which includes the amount of input, the durability of association, and the consistency of input. If a corporation invests in CSR for a long time, it has the advantage to communicate its durability and consistency, which help achieve a better reputation and lower skepticism. On the contrary, corporations with short CSR involvement cannot achieve the same level of outcomes through the same strategy as ones with long CSR involvement. Therefore, corporations with short CSR involvement should take a different route to reach a similar level of outcomes to the ones with long CSR involvement.

The way stakeholders attribute responsibility during a crisis is the core of SCCT model (Coombs, 2007). Researchers should identify factors that influence stakeholders' responsibility attribution process. Kim (2013) finds that CSR associations influence the process. The current study deconstructs the concept and finds the length of CSR involvement alters people's attribution of crisis responsibility. More crisis responsibility is attributed to a short CSR involvement while less responsibility is attributed to a long CSR involvement. The finding further encourages corporations to consistently invest in CSR because long involvement benefits a company in both routine and crisis settings.

4.3. Practical implications for new companies

The interaction between CSR fit and length of CSR involvement on corporate reputation gives practical suggestions to newly-established companies or small businesses. The finding indicates that a company with a short CSR involvement is rated higher on corporate reputation if it employs low fit CSR programs compared to high fit programs. A new company without much CSR involvement should invest in CSR activities that are not closely related to its business in order to build a favorable reputation during a short period of time. For example, a new technology company can respond to more urgent social issues such as a recent disaster, 'Hurricane Irma' to get more media exposure. People might not see the potential benefits the company gains from its participation in such CSR activities. On the other hand, if the company invests in innovation, people might perceive that the company is a major beneficiary of such investment. Such perception is not likely to link the CSR activity to the positive reputation. Although such a strategy could not lower stakeholders' perceptions of CSR skepticism, it could improve the corporation's reputation in early history of company's foundation.

4.4. Destructive power of crises

Previous studies evaluated the reputation only after a crisis and reached a conclusion that a good CSR reputation prior to a crisis leads to a better reputation after the crisis compared to a bad prior CSR reputation (Kim, 2013; Kim & Yang, 2009; Klein & Dawar, 2004). However, such a conclusion explains little about whether CSR helps a company undergo a crisis, that is, if CSR is able to help a company maintain its reputation. Furthermore, since more companies have observed the values of CSR and have started to invest in CSR initiatives, it might not be meaningful to follow the previous categorization, good CSR and bad CSR. Rather, it is more important to discover effective methods of CSR program implementation to defend a company in a crisis. This study demonstrates CSR alone is not a panacea for the turbulence of a crisis. Regardless of the current CSR status, a crisis is destructive to a company's reputation and

the level of a stakeholder's CSR skepticism. That is, no matter CSR fit and the length of CSR involvement, crisis itself is likely to negatively affect public evaluation on corporate reputation and to increase CSR skepticism.

Crisis literature holds two views on prior reputation. One is to regard prior reputation as a bank account containing reputation capital. A favorable reputation indicates a company has more "cash" balance on its account. During a crisis, some 'cash' was withdrawn from the balance, the organization still has a large amount of "cash" on its account. The other view believes a favorable prior reputation serves as a halo. A person's overall positive attitude toward a company influences his or her judgment on issues related the company (Coombs & Holladay, 2006). Previous studies claim halo effect only exists in certain crisis scenarios for organizations with extremely favorable reputation (Coombs & Holladay, 2006). This study provides evidence on the other view. Prior reputation should be thought as a bank account containing reputation capital. An organization will lose some reputation capital each time it goes through a crisis. Stephen, Malone, and Bailey (2005) contend other important factors should be considered in times of strategy selection such as target audience, type of crisis, available evidence, severity of damage, the company's performance history, legal issues, the company's credibility, and culture. Reputation maintenance requires the consideration of different factors and the use of appropriate response strategies. No single factor could explain the complex dynamics of crisis. Therefore, companies trapped in a crisis should take a holistic view when they devise a strategy to respond.

5. Limitations and future research

This study bears three major limitations. First, the stimuli are based on a fictitious company and a fictitious crisis. To further prove the relationship, a real company and crisis is more appropriate. Second, the crisis setting tested in this study is limited to a preventable crisis. Thus, other crisis types should be considered. Third, this study evaluates corporate reputation as an outcome of CSR fit and its involvement in a crisis context. To understand how CSR fit and involvement affect reputation, a longitudinal study should be conducted.

The current study focuses on CSR skepticism. However, a question still remains unanswered whether a degree of CSR fit can curb skepticism. Since CSR motives are discussed, future research should look at the relationship between CSR fit and CSR motives. During a corporate crisis, this study finds the length of CSR involvement significantly influences crisis responsibility attribution. Future research should investigate whether other variables related to CSR influence the responsibility attribution process as well. Future research should integrate CSR fit and involvement with crisis response strategies.

Documenting the effect of CSR fit and the length of CSR involvement on corporate reputation and skepticism in the contexts of crisis is important to understanding a complete picture of the complex dynamic of crisis. The authors believe that this study added a layer of important piece to develop a theory and practice in the field of public relations in that regard.

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