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Recency Effects in the Buffering of Negative News by CSR Advertising

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Recency Effects in the Buffering of Negative News by CSR Advertising

Abstract

Purpose: Drawing from theory of how relevant items are processed in memory when making judgements, the authors test for recency effects between Corporate Social Responsibility (CSR) advertising and related, negative news on how a company is perceived and the explanatory roles of environmentalism, attribution and both feelings and attitudes towards the advertising itself.

Design: Between-subjects experimental design with pre-tests.

Findings: Order effects exist which, when ads and news are similarly influential, evidence a recency effect. The process is explained by both the mediating influence of attribution of blame and the moderation of this influence by attitude towards the environment. Differences between the effectiveness of ads are explained by the mediating influence of attitudes towards and feelings about the ad together with the moderation of this influence by involvement in the ad context.

Practical implications: CSR ads should be pretested in the context of related but negative news, and not just on their own, to ensure they can buffer such news. CSR ads can be more effective when following rather than preceding such news and should not be withdrawn if such a crisis occurs.

Originality: The research first attempts to explain recency effects theoretically from the influence of CSR ads on negative CSR-related news. It also shows the determining factors in how such effects influence consumers by considering attribution, environmentalism, attitude to the context and attitude and feelings towards CSR ads.

Keywords: CSR advertising; negative news; recency effects; mediation effects; attribution theory; advertising effectiveness.

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Introduction

Because crises can occur unexpectedly, companies constantly face the risk of damage from negative media comment about their social role and need to decide how to counter any consequences (Joshi and McKendall, 2016). CSR ads aim to inform about a company's commitment to social issues (Schrøder, 1997) by 'moral framing' (Kreps and Monin, 2011). The recipients of successful CSR advertising should then perceive the company as being both ethical and socially responsible (Pomering, 2011) which produces a potential buffer against any negative news suggesting that the company is irresponsible.

The strategy a company adopts in using CSR communication can be either reactive (following the negative news coverage) as a part of crisis recovery, or pre-emptive, designed, in part, to insulate the company from the effects of any future crisis event. The pre-emptive approach is based on the idea of building a 'reservoir of goodwill' (Jones *et al.*, 2000), an insurance or hedge against a potential crisis, to weaken its negative impact (Grunwald and Hempelmann, 2011; Eisingerich *et al.*, 2011; Assiouras *et al.*, 2013) by helping to reduce criticism and to deflect or counter the negative publicity from the crisis (Coombs and Holladay, 2001). For example, in the case of product harm, even though the original, positive effect from any pre-emptive CSR communication might be reduced (Grunwald and Hempelmann, 2011), so too might the attribution of responsibility for a crisis (Klein and Dawar, 2004).

Studies of the reactive approach have also demonstrated a positive effect from communicating CSR information after the critical event in regaining a company's reputation (Kavoura and Sahinidis, 2015; Kim and Yang, 2009). However, we lack any insights into when and why either approach is the more effective or indeed beneficial. Specifically, we lack an understanding of whether or not a recency effect can be expected when the more recent of the two stimuli is either the negative news or the CSR ad. Furthermore, while some studies argue that CSR advertising can mitigate the effects of negative media, others contend that it can

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worsen reputational damage when media allegations directly contradict what the company is claiming in its communication (Wagner *et al.*, 2009). Managers are thus faced with the difficult problem of deciding whether to withdraw a CSR ad campaign following news challenging the company's moral legitimacy or to retain it to buffer the effects of negative publicity.

This study aims to better inform that decision from both a theoretical and an empirical perspective, by examining the effects of CSR advertising when the moral stance promoted by the company in its advertising contrasts with what is reported in the media. Consequently, we aim to contribute to a theoretical understanding of such effects. To do so, we use a fictitious company where the crisis news is associated with the company (rather than with its products). We use two quite different video ads, each professionally produced.

Theory and Hypotheses

CSR advertising in the context of corporate communication

From the perspective of organizational legitimacy, corporate CSR is used as a cue by the public to assess whether a company is both ethical and a corporate citizen in society (Hooghiemstra, 2000; Perks *et al.*, 2013). Accordingly, companies strive to promote CSR activities and performance through various corporate communications, acquire legitimacy as a corporate citizen, and build a positive corporate image and reputation (Brammer and Millington, 2005; Farache, 2012). CSR advertising is defined as corporate image advertising on the subject of CSR, a form of corporate communication conducted for the purpose of promoting the company's CSR-related vision, values, activities, and performance to stakeholders (Pomering, 2011). According to Cornelissen (2008), such corporate advertisements promote corporate activities, rather than products or services, being positioned at the intersection of Public Relations (PR) and marketing activities in that they have an advertising function.

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CSR advertising as a means for counteracting negative publicity

In a time of crisis (which normally starts with a negative publicity), corporate communication plays an important role in shaping public awareness of the crisis and how the company has responded to it (Coombs, 1995, 2010). Recent research has also studied the impact of CSR-related image and reputation on, and the role of CSR communication in coping with, corporate crises (e.g. Eisingerich *et al.*, 2011; Vanhamme and Grobben, 2009). According to Coombs (2010), these consider a pre-crisis management phase (to prevent a potential crisis), an actual crisis management phase (a response to the crisis to mitigate harm), and a post-crisis management phase (to endeavour to learn from the crisis). Additionally, some hold (e.g., Cowden and Sellnow, 2002; Kim and Yang, 2009) that a company's positive reputation for CSR influences the way people respond to crises, such that CSR communication can be considered as a strategy within both proactive and reactive approaches to crisis management.

Recency Effects

When individuals view a CSR ad and relevant negative news in the same time period, both will be potentially available in memory when a judgement is made about the company. The more recent item will be more easily available for immediate cognitive processing, while the other will require more effortful retrieval for further use (Nee and Jonides, 2008). The relative salience of the second item will depend upon the time elapsed since it was encountered and any interference from other items entering immediate memory (Oberauer and Lewandowsky, 2008). When faced with potentially competing pieces of information relevant to the same judgement, the effect of each piece is weighted by its relative importance at that moment (Anderson, 1971, 2013). If both items are (individually) of comparable effect, the one experienced more recently will be more salient, due to the impacts of time and interference on the second item, implying a recency effect (Broadbent and Broadbent, 1981). Consequently, in

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such circumstances, an order effect between CSR ads and (negative) CSR related news can be expected such that a reactive approach should generally produce more positive results than a pre-emptive approach, hence:

Hypothesis 1: CSR advertising will more effectively mitigate the impact of negative CSR-related news on evaluations of the company when the ad exposure follows that of the news.

Attribution as a Process Variable

Research into the recency effect suggests that the public's attribution of responsibility for a CSR-related crisis to the company will be influenced by the order in which positive and negative accounts of a company's CSR activity are encountered (Chang *et al.*, 2015; Claeys *et al.*, 2010). Consequently the negative effect of a crisis situation on corporate image and reputation will be amplified when the company is considered to be responsible for any misconduct (Chang *et al.*, 2015; Claeys *et al.*, 2010). This places attribution for responsibility for the event as a potential mediating variable between the order effect of exposure to positive CSR advertising and negative CSR-related news and any subsequent judgement of the company. Put another way, differences in attribution may explain any differences in judgement due to such an order effect. Hence:

Hypothesis 2a: The order effect of exposure to negative news about a CSR-related event that is associated with the company and that company's CSR advertising on evaluations of the company is mediated and explained by the attribution of blame for the reported event to the company.

However, such an explanation is unlikely to be complete as it ignores attitudes towards the context. With respect to an environmental issue (the context for our study), differing attitudes towards the environment can then be expected to moderate any attribution effects, such that those with stronger/weaker attitudes towards the environment will create stronger/weaker links between attribution and attitude towards the company (Banerjee *et al.*, 1995). Consequently, while individuals who believe a company is to blame for an incident will evaluate it less favorably due to 'attribution bias' (Turner and Hewstone, 2009), the effect of such attribution on the individual will also depend upon their attitude to environmental issues, hence:

> **Hypothesis 2b:** The relationship between attribution of blame for an environmental crisis to a company and how it is evaluated will be moderated by attitude towards the environment.

Hypotheses 2a and b are shown in Figure 1.

Take in Figure 1

Attitude and Feelings towards the ad as Process Variables

When an advertisement promoting the idea that a company is socially responsible (i.e., CSR advertising) is seen more or less contemporaneously with a media report that might imply the same company is capable of irresponsible actions, attitudes towards the ad itself can be expected to be influenced negatively (Dean, 2004; Sohn and Lariscy, 2012). How effective an ad is will be associated with how it is perceived (Eisend and Tarrahi, 2016). Ad effectiveness is dependent upon two factors in sequence, the feelings the ad evokes and attitude towards it (Aaker *et al.*, 1988). In this two-stage model, ad-evoked feelings primarily influence ad responses indirectly and via attitudes towards the ad (Stayman and Batra, 1991; MacInnis and

Park, 1991; Yoo and MacInnis, 2005). Such studies have demonstrated that evoked feelings and attitudes toward the ad shape the consequences of advertising exposure and the same can be expected here, hence:

Hypothesis 3a: The mitigating effect of CSR advertising on how a company is evaluated will be mediated by both a) ad-evoked feelings and b) attitudes towards the ad.

Consequently, the extent to which the CSR ad impacts evaluations of the company is likely to be influenced, and thus explained by, the strength and valence of ad-evoked feelings and attitude to the ad (Machleit and Wilson, 1988). Models of advertising effectiveness also stress the significance of audience involvement in the context of the advertising (Vakratsas and Ambler, 1999; Reed and Ewing, 2004). It then follows that the relationship between attitudes towards a CSR ad and those towards the company will depend upon the respondent's involvement in the context for the ad, the higher/lower such an involvement, the higher /lower its influence on the outcome, hence:

Hypothesis 3b: The influence of a) ad-evoked feelings and b) attitude to the CSR ad on perceptions of company image and attitudes to the company will be moderated by involvement in the context so that the higher the level of involvement the more positive such relationships will be.

Hypotheses 3a and b are shown in Figure 2.

Take in Figure 2

Methods

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Preliminary Studies

A news story reporting an accident associated with a (fictitious) company, Nutriopet, a manufacturer of pet food products, was created to look like an item in an online news site containing both copy and a realistic photograph (Powell *et al.*, 2015). The company, its name and logo were invented for the study. The pet food industry was selected because almost half of British households (the location for our work) own at least one pet. To extend the study beyond that of a single ad execution, two CSR (video) ads were produced by a media company but to different briefs, a choice guided by the debate on the most effective type of CSR related advertising, affect-based or information based (Polonsky and Jevons, 2009; Farache, 2012). One ad (Ad A) used the principles of affect-based persuasion, employing emotive imagery and music, the story of a rescued and re-homed puppy, and affective language (Bradley and Lang, 1999). The second (Ad I) adopted a cognition/information-based approach. Here, prominent use was made of statistics, lists of CSR activities and achievements, images of staff and buildings, and more verbal and textual information but using neutral words. There were 11 pieces of information in Ad I and 5 in Ad A.

To ensure congruity between the company and its CSR activity (Du *et al.*, 2010) both ads focussed on the company's charitable work to rescue and rehabilitate abused animals. Following Pomering and Johnson (2009), each included two types of information to inhibit scepticism towards the CSR advertising: Social topic information (referring to a social issue in which a firm is engaging through CSR initiative), and social impact-specific information (referring to the impact that the firm has achieved through its CSR activity). The company was also positioned as working closely with a well-known animal welfare charity. Both ads lasted 59 seconds.

We pre-tested the ads by showing them, in random order, to a convenience sample of 38 students. Two items from Yoo and MacInnis (2005) ('this ad appeals to my emotion' and 'this

ad creates a mood') measured the affective nature of both ads, and two their informational nature ('this ad appeals to my rationality' and 'this ad provides a lot of information'), using a response scale from 1= strongly disagree to 7= strongly agree. As expected, Ad_A rated significantly higher on emotion (M_{emot} = 5.28 (1.01)) than Ad_I (M_{emot} =2.63 (0.61)), t= 14.1, p<.001) and Ad_I significantly higher on information (M_{info} = 5.17 (1.07)) than Ad_A (M_{info} = 3.01(0.55), t=11.6, p<.001)). The results confirmed that the ads differed significantly in their nature and on two aspects, their affective and informational content, both relevant to the literature on CSR advertising.

The crisis news article described an event where wildlife had been killed by a toxic spill into a nearby river from Nutriopet's factory. It contained a photograph of dead fish in the river. This, negative, news contrasted with, rather than directly contradicted, the theme of the CSR ads. A fictitious newspaper website was created with real news headlines to present the advertising and news to participants in a realistic way.

To measure the standalone effects of CSR advertising and the negative news article on company image and attitudes to the company, we conducted online surveys using the services of a UK online consumer panel and Surveymonkey software. As we would be testing the findings against the results of the main study, we used the same sampling approach in both. The panel is representative of the UK population as a whole. The research company invited panel members to participate in the survey. Those responding were randomly allocated to one of three treatments groups. One group viewed just one of the CSR ads, one just the other ad, and the third just the negative news item. Respondents were rewarded for their participation by earning points that could be converted into products. The survey started with screening questions to ensure that participants were aged 18 or older, British nationals, speaking English as their first language, and owning a pet. Three content-related questions about the CSR advertisement and/or the negative news to which they were exposed were included and

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respondent data excluded if two or more questions were answered incorrectly, yielding 390 useable responses. Of the 390 respondents, 175 (44.9%) were male. 15(3.8%) were aged between 18 and 25, 57(14.6%) between 26 and 34, 77(19.7%) between 35 and 44, 103 (26.4%) between 45 and 54, and 138 (35.4%) were over the age of 55.

Following exposure to the stimulus (ad or news), respondents evaluated company image and attitude towards the company. Company image was measured using the 12 items of 'agreeableness' (Davies *et al.*, 2003) such as whether the company were seen as honest and trustworthy. The choice of measure was influenced by its association with being seen as a socially responsible organisation and because the measure assesses a fundamental dimension of human evaluation, warmth/communion (Fiske *et al.*, 2007; Abele and Wojciszke, 2007).

Attitude towards the company was measured with 6 items adapted from Crites *et al*. (1994) and Yang and Yoo (2004), including being seen as negative or positive. Each measure proved reliable across the preliminary and main studies (alpha: Agreeableness .972; Attitude to the Company .939). Scales and stimuli are given in the Appendix, with the ads in the form of storyboards.

The mean scores for company image and attitude to the company were expected to be significantly different from the scale midpoints; lower for the negative news and higher for the ads. As Table 1 shows, the stimuli had a significant and expected effect in five of the six contexts; the exception being the effect from negative news on company agreeableness, although the outcome here was still in the direction expected. Importantly, there were no significant differences between the DV means for each ad execution (image p=.995, attitude p= .412) implying that the effect of the two ads, (and we would emphasise) in isolation, was very similar.

Take in Table 1

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Main Study Design

In the main study, we used a between-subjects design to test the effects of news-ad order and any effects from ad type. Four treatment groups were exposed to one of the two CSR advertisements and the news article, with the order of exposure to the two stimuli being varied between groups. Participants were recruited (UK residents, aged 18+ and owning a pet) from the same on-line panel as in the second preliminary study and were randomly allocated to one of four treatments. No participants from the preliminary studies were included. All participants were presented first with a mock-up online news website containing news headlines and links to (actual) current news stories. They were required to click through to the negative news story, either before or after viewing one of the two the CSR ads. In between the tasks, participants watched two unrelated news stories. This simulated the effect of the first stimulus being removed from prime position in immediate memory by both time and interference, thus requiring more effort to retrieve it for further use (Nee and Jonides, 2008; Oberauer and Lewandowsky, 2008).

Data from 516 respondents were retained after the same screening procedure as in the second preliminary study. Of the 516 respondents, 326 (63.2%) were female. 42(8.1%) were aged between 18 and 25, 106 (20.5%) between 26 and 34, 116(22.5%) between 35 and 44, 120 (23.3%) between 45 and 54, and 132 (25.6%) over the age of 55.

The DV's were the same as in the second preliminary survey and measured using the same scales. We also measured feelings evoked by the ad (e.g., happy, pleased) on a scale from 1= not at all to 4=very strongly using 8 items from Machleit and Wilson (1988) and Aaker and Bruzzone (1985) and attitude toward the ad (e.g., unfavourable-favourable; likeable-not likeable) on a 7-point semantic differential scale (from -3 to +3) using 7 items from Machleit and Wilson (1988). Both scales proved reliable (alpha = 0.90 for ad feelings, 0.80 for attitude towards the ad).

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Results

The hypotheses concerning an order effect were tested using two-way ANOVA with bootstrapping. The model predicting image was significant (F (3, 513) = 7.97, p <.001) and there were significant main effects for the order in which the CSR ad and the negative news were viewed (F= 11.80, p=.001) and for ad type (F= 10.91, p=.001). The model predicting attitude was also significant (F (3, 513) = 5.08, p = .002) and there were also significant main effects for the order in which the CSR ad and the negative news were viewed (F= 8.60, p=.004) and for ad type (F= 6.07, p=.014). The estimated means showed that both image and attitude were higher when the ad was shown after the news, supporting the relative benefit of a reactive approach (the ad following the news) compared with a pre-emptive approach. The effects were the same, irrespective of ad type. There were no significant interaction effects, suggesting that the order effect would hold irrespective of type of ad treatment.

The effect of being exposed to both stimuli (ad and news) was also compared with that of being exposed to only one stimulus (ad or news) using t-tests. In each case, the negative impact of the news was significantly reduced (p=.001). The effects of the two ads were similarly positive, but the influence of the information-based ad was significantly stronger, despite the two ads having similar effects when viewed on their own in the second preliminary study (Table 1). Hypothesis 1, that an order effect exists between CSR advertising and negative CSR related news on attitudes towards the company is fully supported. When included as covariates, respondent gender, age, and type of pet owned did not affect our findings. In summary our findings mean that, whichever was viewed more recently (the negative news or the CSR ad), had the greater impact on either company image or attitude towards it. However, and irrespective of the order in which the ads were seen or indeed which ad was seen, exposure to a CSR ad reduced the impact of the negative news.

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Attribution Effects

Attribution of responsibility for the crisis was measured using three items with a five-point scale, including whether the respondent believed the company had control over the incident, adapted from McAuley *et al.* (1992) and Klein and Dawar (2004). The measure (see appendix) proved reliable (alpha = 0.83). The potential mediating effect of attribution on the relationship between the ordering of news and CSR ads and both company image and attitude to the company (H2a) was tested using the Hayes (2017) macro, model 4 (Table 2).

Take in Table 2

For both company image and attitude towards the company, the 95% confidence limits of their indirect effect excluded zero, showing the mediation effects of attribution of blame to the company of news-ad ordering on both outcomes were significant (Hayes and Scharkow, 2013). The ad/news order was coded 1=ad first and 2=ad second. When the attribution term was included as a mediator, the direct effect on both company image and attitude remained significant, but its coefficient fell, indicating partial mediation. When the news preceded the ad, attribution was significantly higher than for the reverse condition for both types of ad: information-based ad first, $M_{attribut}$ = 3.51(1.02), information-based ad second, $M_{attribut}$ = 3.98(0.77), t= 4.16 p<.001; affect-based ad first, $M_{attribut}$ = 3.59(.98), affect-based ad second, $M_{attribut}$ = 4.07(.76), t=4.38 p<.001. Exposure to the ad second then produced a more positive image/attitude because the direct effect remained significant. However, the overall effect was simultaneously reduced by increased attribution, which had a negative effect on both outcomes. The impact of the order effect (the greater or lesser effect on how the company are seen due to viewing either CSR ad before or after the news) is then explained, but only in part, by the effect

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of respondents' attributing more blame to the company when the ad preceded the news and less when the ad was seen after. H2a is supported.

Environmental Attitude

Hypothesis 2b (Figure 1) proposed that the mediating effect of attribution on the relationship between the order effect and attitudes towards the company is itself moderated by attitudes towards the environment. To test this we used the Hayes macro model 1 and a 16 item measure of environmental concern (Antil and Bennett, 1979), with items such as, 'I feel angry and frustrated when I think about the harm being done to plant and animal life by pollution'. The measure proved reliable (alpha=.94). In the regression to predict company image (agreeableness) the attribution term remained significant (p =.011), but the significance of attitude towards the environment and the interaction between this and attribution was greater (p< .001 for both). For greater clarity, the effect is shown in Figure 3. When attribution of responsibility towards the company is high (the company is blamed for the river pollution) respondent attitude towards the environment does not influence company image (which is low). However, when the company is not blamed, perception of company image becomes more positive when attitudes towards the environment are stronger.

Take in Figure 3

Attitude towards the company also correlated significantly with attribution when tested as a bivariate relationship (p<.001). However, in the regression to test for the mediating effect of environmentalism, its effect was not significant (p= .238) while the effects of both environmentalism and its interaction with attitude towards the company were (p <.001, p = .005 respectively). Thus, attitude towards the environment fully moderates the attribution effect on attitude to the company, while for company image the effect is partial. H2b is supported in

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both. In summary, those who did not blame the company for the crisis were more likely to see the company more positively the more concerned they were for the environment themselves. There was no such effect if the company were blamed, when respondents holding a range of attitudes to the environment rated the company similarly and lower. Our interpretation is that the CSR ads were more effective among those who are concerned about the environment.

Advertising Response Effects

Both attitude towards and feelings evoked by the ad correlated significantly ($p<.001$) with both image and attitude. The potential mediating effect of attitude towards the ad on the relationship between ad type and image or attitude (see Figure 2) was tested using the Hayes macro model 6. Evoked feelings are in a potentially mediating role with respect to the influence of attitude towards the ad on each outcome.

Take in Table 3

For both outcomes, the direct influence of ad type was significant (Table 3, Model 1). However, the effect of adding paths via the two attitude measures made this link non-significant, evidence of total mediation (Table 3, Models 2 and 3). Furthermore, the effects of ad-evoked feelings mediated the influence of ad type on ad attitude. For both company image and attitude towards the company, the estimate for the confidence limits of indirect effects did not include zero for two of the three paths, the effect of ad type on either outcome via ad-evoked feelings and the path from ad type to either outcome via both feelings towards the ad and attitude towards the ad. The path via attitude towards the ad was therefore not significant (Hayes and Scharkow, 2013). For both outcomes (attitude and image), the final regressions were significant, providing evidence that the effects of ad type on attitude towards the company and company image are more pronounced when both ad-evoked feelings and attitude towards

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it are more positive. Hypothesis 3a is supported. There was no interaction effect between ad type and news/ad order. In other words, there was no greater/lesser reaction against the ad if it followed by or preceded the negative news. Overall the effect of seeing the ad second was stronger due to the recency effect but weaker due to the greater attribution effect. The order effect is then lessened by the attribution effect, again emphasising the role of attribution of blame in explaining why CSR ads can be effective.

The size of the relative effect of ordering can be estimated by calculating the relative impact of stimuli when they were presented to respondents first or second. Anderson's (1971; 2013) model proposes that different pieces of information or stimuli are summed to form an overall view or response. The effects on any dependent variable implied are given by:

DV (news first/ad second) = P x the effect of news only + Q x the effect of ad only…..(1)

DV (ad first/news second) = P x the effect of ad only + Q x the effect of news only…..(2)

where the weight P is that for the stimulus considered first and the weight Q for the stimulus being considered second. Q should be higher than P due to the recency effect. Assuming that their values are constant across stimuli, equations 1 and 2 can be treated as simultaneous equations. The values for P derived using the data in Table 1 were 0.35 (company image as DV) and 0.37 for Ad I (company attitude as DV) and 0.44 for both DV's for Ad A. The respective values for Q were 0.64, 0.64, 0.60 and 0.61. The weight for the stimulus shown second to respondents is, as expected, higher than that for the stimulus shown first, the recency effect. All stimuli (the ads or the news) had approximately 50 per cent greater influence on the final evaluation when placed second compared with when provided first, even though when considered on their own, they had similar effects (Table1). Again, the impact of either ad depends strongly upon whether the respondent is exposed to the negative news further

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empathising the need to pre-test such ads in the context of the news they may counter and not on their own.

Moderation of the Effect of Ad Type

Hypothesis 3b proposed that the effect of the feelings and attitudes evoked towards the CSR ad on how the company are perceived would be moderated by involvement in the context. Here the context is of a pet food manufacturer, pollution affecting animals and all respondents owning pets. A single item measure asked respondents 'How fond are you of animals in general?' using a response scale from 1 = not at all fond to 9 = extremely fond. Its moderating effects on the relationship between both ad-evoked feelings and attitude towards the ad and both company image and attitude were tested using the Hayes macro model 1. Only the relationship between ad-evoked feelings and company image was significantly moderated by the respondent's fondness for animals ($p = .031$) but the moderation of what was a significant binary relationship ($p < .001$) was total, as the direct link between the two reduced to insignificance ($p = .359$). The more positive the attitude towards animals, the stronger the relationship between ad evoked feelings and company image, partially supporting H3b, as illustrated in Figure 4 for image. More generally this finding again emphasises how the effect of a CSR ad in mitigating negative news can vary due to the attitudes of the individual.

Take in Figure 4

Discussion

In all the circumstances we tested, CSR ads mitigated the effect of negative news, but their effect was stronger when the ad was seen after the negative news. The absence of an interaction effect between the ordering (of ad and news) and ad type strongly suggests these findings would be valid across a wide range of CSR ads produced to similar standards. Our work then adds to

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prior work that has tested the effect of CSR ads, either preceding or following negative news, by showing not only that the same ad can buffer negative news in both circumstances but that the greater effect is when it follows the news. This is due to a recency effect, one that can be expected from the theory of information processing. We would then expect CSR ads, which have been adequately pretested, to counter the effects of any negative CSR related news but with certain caveats, the order in which the ad and news are seen, individual attitudes towards the ad and towards its context (here environmentalism and animals).

There is a wider debate as to whether to expect a primacy or recency effect when two or more items of information are used for the same judgement. When a judgement is made after the first piece of information is received, the processing of a second piece of information involves the updating of the effect of the first and is argued to be more likely to result in a primacy effect (Wooten and Reed, 1998), particularly if the original information is more salient (Feldman and Lynch, 1988). This represents a different process from that which is examined here, whereby two items are considered simultaneously for judgement with a similar influence (when tested alone) and no judgement was required of respondents about the company until after the second piece of information had been received. In this context, we show that the second piece of information was some 50% more influential than the first in forming judgements, which adds to our understanding of when and why to expect recency effects. Our work also shows that if the initial item is much more salient than the second item, their averaging might produce an apparent primacy effect. When the two items are similar in effect, and a judgement is made after being exposed to both, then a recency effect can be expected.

We explain how and when the order effect influences attitudes towards the company, at least in part, by influencing how responsible the respondent believes the company is for what was reported. This is compatible with prior work demonstrating the mediating effect of attribution, albeit in a different context (Klein and Dawar, 2004). We also add to this

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understanding by demonstrating the moderating influence of attitude towards the environment. How environmentally conscious the respondent is explains differences in perceived company image and attitude between when the respondent did or did not believe the company were responsible for the pollution event. Consequently, while CSR ads can be expected to be effective in mitigating the effects of negative news can, their influence will vary between individuals.

We did not propose a hypothesis predicting that the information-based ad was the more effective, as the two ads differed in more than just this respect and our concern was to test for generalisability. The lack of an interaction effect, and that we can explain the effect of differing ad treatment type using theory strongly suggests that CSR ads with similar saliency to any negative news will mitigate the latter's effects. Both our ads were professionally produced using the guidelines of Pomering and Johnson (2009) and the negative news did not directly contradict the information in either ad. The mediation effect of ad evoked feelings and attitude in our context is total, implying that differing responses to CSR ads can fully explain the relative effectiveness of different treatments. However, while the salience of the two ads was similar when tested alone (without the context of negative news) they were similar in effect but, in the context of the news, that with the greater information content was more salient. Consequently, a CSR ad should not only be pretested by managers to ensure both attitudes towards it and the feelings it evokes are suitably positive compared to the effects of negative news, but pretested in the context of negative news. We also show how attitude towards the context (here how much respondents cared for an environment in general) can explain differences in how feelings evoked by an ad can influence company imagery. We would then expect that attitudes towards the context will also influence the effectiveness of any such ad.

Implications for research, practice and society

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Our work adds to the practical and theoretical debates on whether and why CSR advertising is advisable when there is a risk of negatively valenced CSR-related information reaching the public, particularly media comment. The practical implications from our work include that investing in carefully designed and researched CSR advertising is advisable for companies seeking to mitigate the possible adverse effects of negative news that might challenge their moral stance. Indeed, a contingency plan for mitigating the impact of unexpected negative news in the future might usefully include the deployment of CSR advertising in response to any such event. Our findings certainly suggest that companies should not withdraw CSR advertising in the advent of negative news, unless the latter directly contradicts what the company are claiming, and that companies should not be concerned about continuing to promote such work immediately after or even during such a crisis.

Crises such as the Deepwater Horizon and the VW emissions scandal are frequently discussed in terms of PR management and reputation recovery (Stieglitz *et al.*, 2019; Schultz *et al.*, 2012; Kanso *et al.*, 2019; Painter and Martins, 2017). Here we emphasise the role of CSR ads in both pre-emption and recovery and, while these effects can be complex, CSR ads can have a positive role in either context. However, in our work the impact of the negative news and the CSR ads on respondents was relatively balanced. When media coverage of a corporate misdemeanour is far reaching, as with the examples of BP and VW, it can be impractical for the company to counter its effects totally. Despite the efforts of both companies, the damage to both businesses was far reaching.

We explain the effect of ad treatment type using theory that argues for a mediation effect by both attitude towards an ad and the feelings evoked by the ad. The mediation effect in our context is total, implying that differing responses to CSR ads fully explain their relative effectiveness. However, we show how attitude towards the context (here how much

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respondents cared for the environment in general) can explain differences in how feelings evoked by an ad can influence company imagery.

Another practical implication of this study regards the effect of ad type. The two CSR ads had similar effects when tested alone (i.e. without the negative news). It is, therefore, the context of negative news that caused the difference in reaction to the two ads in our experiment. Practitioners, however, appear to favour affect-based treatments (Farache, 2012) and one possible explanation is that any pre-testing practitioners undertake might well be done without the context of negative news, leading to the wrong choice of treatment. Our work clearly shows that the relative effectiveness of different CSR ads can change when the context of negative news is introduced.

The wider implications from our work are that investing in carefully designed CSR advertising is advisable for companies seeking to mitigate the possible adverse effects of negative news. Both pre-emptive and post hoc effects were significant and positive in doing so, suggesting that CSR advertising should not be withdrawn in the advent of negative news about the organisation which might question its moral legitimacy but which does not contradict such claims. Furthermore, the advantage observed with respect to post-hoc CSR advertising supports the reactive use of this form of communication in a crisis.

Conclusion and limitation

Our work contributes to theory and to a theoretically-based understanding of the buffering of negative news by CSR advertising. We explain the order effect of such news and advertising by applying theory of how different stimuli are dealt with in memory justifying why a recency effect can be both expected and exist. This study, however, has some limitations, the first is related to our decision to use a fictitious company, because prior knowledge or recognition of a company or brand may affect attitudes toward corporate advertising or corporate CSR

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advertising. A potential limitation is the internal validity of experiments conducted online. While we included check questions to try to ensure respondents were fully engaged, control of any survey is relatively low compared to that using experiments conducted in a laboratory. Finally, the subject of CSR messages used in CSR advertisements is focused only on charitable work and there are a range of CSR related behaviours that we might have selected. Our choice could have made the messaging more or less powerful than if we had chosen a different context.

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APPENDIX

Measures

Company Image.

If NutrioPet came to life as a person, what would his/her personality be like? (each item measured on a 5-point scale from 1= strongly disagree to 5 = strongly agree)

honest; open; supportive; friendly; concerned; socially responsible; reassuring; pleasant

trustworthy; agreeable; sincere; straightforward

Company Attitude.

Thinking about NutrioPet makes me feel (on a 7-point scale anchored by:

Happy …..Unhappy

Negative…Positive

Good….. Bad

I think it would be _____for me to commit to NutrioPet (on a 7-point scale anchored by:

Foolish….wise

Beneficial….harmful

Valuable….of no value

Behavioural Intention.

Measured on a 7-point scale from 1=certainly no to 7=certainly would

How likely would you to be recommend the company?

How likely would you be to buy products made by the company if all conditions are same? (e.g., price, quality of product, services)

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Attribution

Each item measured on a 5-point scale from 1= strongly disagree to 5 = strongly agree.

The crisis could have been prevented by NutrioPet.

The crisis is something over which NutrioPet had control.

The crisis could have been better managed by NutrioPet.

Attitude towards the ad

Each item measured on a 7 point scale anchored on extremely….extremely.

unfavourable/favourable, unenjoyable/enjoyable, not likable/likable, irritating/not irritating, poorly made/well made, insulting/not insulting, bad/good.

Feelings evoked by the ad

Each item measured on a 4-point scale from 1= not at all to 4 = very strongly

Happy, cheerful, warm-hearted, pleased, amused, stimulated, calm, soothed

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Experimental materials: Advertisement storyboards and News article

The storyboard of Ad_I

Scene #1 appears on a black background with the advertising copy: "Every day thousands of animals in the UK are being abused". A piece of bright and upbeat background music is heard*.

Scene #2 shows employees smiling in front of the NutrioPet manufacturing factory with a large NutrioPet logo on the background wall. The advertising copy is as follows: "As a leading pet food company, NutrioPet is making efforts to improve animal welfare."

Scene #3 shows staff from NutrioPet carrying pet food from a truck and the advertising copy is: "Together with the RSPCA, NutrioPet has been supporting animals in need since 2001."

Scene #4 presents the numbers on how many pets had been rescued through NutrioPet's campaign for two years. Specifically: "Pets rescued through the 'Action against Cruelty' campaign: 2600 pets in 2015 and 2900 pets in 2016".

Scene #5 presents the numbers on how many pets had been rehomed through NutrioPet's campaign for two years. Specifically: "Pets rehomed through 'Loving Homes for Animals' campaign: 1100 pets in 2015 and 1500 pets in 2016".

Scene #6 shows four NutrioPet staff members standing, wearing a uniform with the logo of NutrioPet on it. The text presents: "More than 450 members of our staff have volunteered on these campaigns alongside RSPCA staff for 2,250 hours in total over the past year".

Scene #7 shows four staff members from NutrioPet and the RSPCA standing, holding pet food, behind which are the logos of NutrioPet and the RSPCA. The text presents: "Animal welfare has become one of our top priorities."

Scene #8 shows a group of people taking a group photo after participating in a charity marathon race in front of the tent on which is the NutrioPet logo. The text presents: "NutrioPet will continue its work."

Scene #9, the last scene of the ad, with just a NutrioPet logo and its website link.

The RSPCA (the Royal Society for the Prevention of Cruelty to Animals) is a leading charity focussed on animal welfare.

* "Arrivederci-Underscore" by Simon Smart

The storyboard of Ad_A

Scene #1 begins by showing photos of abused puppies (e.g., dogs in a cage, a frightened puppy) calm and sombre orchestral music plays in the background*. At the end of the scene, is the advertising copy: "Every day thousands of animals in the UK are being abused"

Scene #2 shows a puppy cowering in a huddle with the advertising copy: "When we found Angel in a dark cellar,"

Scene #3 shows the puppy at the previous scene staring towards the front as if it were afraid. The advertising copy follows: "she was trembling with fear."

Scene #4, the mood of the same background music changes to a brighter tone. The scene features three photos of a young boy and a girl with puppies: the first one is a young boy holding the puppy; the second one is a girl and the puppy licking ice cream

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together; the third one is the boy looking lovingly at the puppy. The advertising copy for this scene is: "Now, Angel has a caring family who shower her with love."
Scene #5 shows the copy: "Rescuing animals from cruelty has been one of our top priorities" on a black background followed by three photos: the first one with staff rescuing a dog from a flooded area; the second one with the dog rescued and a hand stroking the dog's hair; the last one with three NutrioPet staff members and the dog sitting in front of a RSPCA placard.
Scene #6 starts with the copy: "At NutrioPet, as a leading pet food company, we believe we can create miracles for animals in need" followed by two photos: one with a boy kissing a dog and the other with a woman rubbing her nose with a puppy.
Scene #7, the last scene of the ad, with just a NutrioPet logo and its website link.
* "The Journey" by X Ray dog

Crisis news article

<LondonGlobe>

Hydrochloric acid spill in River Quaggy kills wildlife
Local residents reported seeing dead fish floating on the surface of River Quaggy on Tuesday, Dec 6. Locals claimed the river had turned "reddish brown."
(An image of several fish dead and scattered on the river was inserted here)

Estimates from conservationists are that more than 6,000 fish and a hundred or more wild animals, which prey on the fish, perished when hydrochloric acid leaked into a 7-mile stretch of the River Quaggy in the London borough of Bromley*. Environment Agency officers have confirmed that the river was polluted with hydrochloric acid, and that this came from a factory belonging to leading pet food company NutrioPet.

A spokesperson for NutrioPet explained that the leak was caused while a subcontractor Mitie Ltd was descaling a boiler in its factory in Locksbottom. Acid left in the boiler overnight had leaked. In the clean-up a pipe had been accidently put into an old drain, which led directly into the River Quaggy.

Environmental Agency executive Michael Joseph said: "This kind of incident is preventable. Proper precautions should have been taken to avoid what is a potentially lethal chemical being washed into the river without treatment."

On Thursday, the Agency's fisheries and ecology team tried to ascertain the extent of the damage to wildlife. The dead fish included barbel, chub and eels and the birds and mammals affected included rare varieties such as stork, sparrow hawk, and white heron.

George Thorn, the Environment Agency team leader, said: "This very serious incident is being vigorously investigated. Our officers have been out all day, monitoring the levels of pollutants and vital nutrients in the river. We are also overseeing the clean-up operation. Our advice to people is to keep themselves and their pets away from the water until the incident is resolved."

The EA's Michael Joseph added: "This pollution is a significant step backwards. An entire seven-mile stretch of the river has become uninhabitable and it will be years, not months, before the river returns to its original, thriving state. Unless a lot of effort is made to improve the condition of River Quaggy, it might not be possible for it to recover as a vital habitat for fish and other wildlife."

The 17km long River Quaggy flows through south-east London. Starting from Locksbottom it passes through Greenwich and Lewisham. Once dubbed a "sewer" because

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of waste from local tanneries flowing into it during the industrial revolution it was cleaned up by environmentalists and became thriving natural habitat in the 1950's.
*the River Quaggy is a real river in London

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Revision

First of all, we are grateful to the reviewers for their careful review and constructive suggestions. We, agree with most of the comments and suggestions and below, we provide a point-by-point response in a table format including how and where the text was modified. Changes in the initial version of the manuscript are highlighted with added sentences in red in the revised manuscript.

Here is the table of revision summary in response to the reviewers' comments.

Reviewer	Comments	Revision made by authors
Reviewer 1	1.Create a standalone section for Implications for research, practice and society	We agree that having a standalone section for implications can help readers and thus, revisions has been made. Please refer to the pages 19 to 21.
	2.Separate the discussion section from conclusion	We also agree that having discussion and conclusion section separately can help readers and thus, the revision has been made. Please refer to the pages 17 to 21.
	3. Missing references	Revisions have been made in accordance with the reviewer's comment in the Reference section.
Reviewer 2	1. Philanthropy in today's theories is not part of CSR, it was back than in the early 90ies with Carroll. I doubt that the authors researched CSR, but some kind of charity.	We fully understand the concern raised by the reviewer about the concept of CSR used in the study. However, charitable /philanthropic work is also categorised into one of the social responsibilities of company according to ISO26000, the Guidance on social responsibility. In ISO26000, for example, the subject 6.8 refers to the organization's responsibility for community involvement and development which includes discretionary but recommended work for society for sustainable development. Charitable projects that rescue abused animals and seek out guardians can be seen as actions that meet the company-wide goal of valuing animal's healthy life as a pet food company. We, therefore, think that it can be categorised as one of responsibilities that a pet food company could take but that this responsibility is not a mandatory, but discretionary one. More importantly, many studies in CSR communications have used this kind of charitable activity of a company as a message theme in an advertisement for testing. Even in CSR reports, companies list their charitable performance as the work done for the sake of their social responsibility. When designing CSR advertising, companies do not show everything what they do for CSR. Instead, they choose one or two themes to promote their image as a good corporate citizen, which is normally their charitable performance. Thus, we adopted this charitable work for the main theme of the company's CSR advertising. However, we also think that charitable work cannot totally represent the activities of CSR. Thus, we explained this in the limitation section of this study on pages 21~22 as follows. "the subject of CSR messages used in CSR advertisements is focused only on charitable work and there are a range of CSR related behaviours that we might have selected. Our choice could have made the messaging more or less powerful than if we had chosen a different context."
	2. Research transparency and criticism on the use of student sample for the main study	We agree with the reviewer's comment on the need for more substantial information on the data collection process and the sample profiles. To enhance the transparency of the study, therefore, we have explained the process of the experiments,

		sampling method, and the profiles of samples in more detail. This can be found pages from 7 to 11. In addition to this, the reviewer also pointed out that this study used student samples for the main study due to this sentence: "Participants were recruited as in the preliminary study." We fully agree that this sentence could mislead a reader's interpretation about the samples for the main study. We used a student sample only in the preliminary study for the stimuli's manipulation check on the level of emotionality and informationality of the advertising appeals. However, we did another preliminary study to measure the standalone effects of CSR advertising and the negative news article on company image and attitudes to the company. As we use this data in our analysis the sampling needs to be in line with the main study. For this preliminary study, we conducted online surveys using the services of a UK online consumer panel aged between 18 and 95. So the above quoted sentence meant the second preliminary study. But we totally agree that there needs to be more a clearer explanation of the samples. Thus, in the methodology section, we provided more detailed information on how we collected data and who the samples were. This can be found on page from 9 to 11.
	3. Engagement with CSR literature and corporate communication literature are missing. Explain why you use this example to test what you want to test linked to the literature.	We agree with the reviewer's comment on the needs for a literature review on the subjects and the linkage to our study. Thus, a revision has been made by adding a new section on pages 3 and 4 addressing the meaning of studying CSR advertising in the context of corporate communication and CSR advertising as a means for counteracting negative publicity.
Reviewer 3	1. Provide the context in which the study was undertaken and mention this in the introduction and conclusion. (Inclusion of the relevance to Corporate communication)	We agree with the reviewer's comment on the need for inclusion of the relevance to corporate communication. Thus, a revision has been made by adding a new section on page 3.
	2. Include studies on CSR in the UK/international contexts	We agree with the reviewer's comment on the need of inclusion of the relevance to corporate communication. While we added new sections regarding the literature review on CSR and in the context of corporate communication, we included some studies such as Farache (2012) and Perks et al. (2013), done in the context of the UK. Please refer to pages 3 and 4.
	3. Explain more clearly about 1) selection process/criteria of respondents for main study 2) how/where experiments took place 3) choice/rationale of each group vis ad/news combo 4) respondent profile 5) tools used by respondents to respond (online platform) 6) limitations	We agree with the reviewer's opinion and thus, more information has been given regarding these 6 points. 1) More detailed information on the selection process/criteria of respondents for main study has been provided on page 11 2) Information on how/where experiments took place was added on pages 9 and 11. 3) Regarding the choice/rationale of each group vis ad/news combo, random allocation to the groups is explained on pages 11. 4) Respondent profile data has been provided on pages 9 and 11. 5) Surveymonkey was the tool used by respondents to respond and this is now mentioned on page 9 6) A methodological limitation section has been added to the limitation section on page 21.
	4. The results needed a clear interpretation	We agree that the reader needs more help in absorbing some of the more complex messages and have added explanatory sentences to each of the results sections. We have also modified and added to the discussion section and edited other parts of the paper with the same aim. Please refer to pages 12 to 17.

	5. Discussion on how this study's experimental results may help explain recent cases such as VW's diesel gate crisis and their impact on brand reputation and consequently sales	We think the suggestion also helps the reader and have added a section on both prior work on BP and VW on page 20 so that the reader can better place our work into context and help understand why both crises had such a prolonged effect.
	6. More explanation on practical implication for CSR communication practitioners	We agree with the reviewer's opinion and have added more about the practical implications for practitioners to the implication section on pages 20 and 21.
	7. More clearly interpret the findings	Please see above; we feel we needed to add to both the results sections and to the discussion.
	8.Methodological limitations need to be addressed to enable a clearer interpretation of the results	A methodological limitation section has been added to the limitation section on page 21.

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Table 1. Test of stimuli (pretest)

	Means (s.d.)		Differences from scale midpoint (t, p)	
Stimulus	Agreeableness	Attitude to Company	Agreeableness	Attitude to Company
Ad_A (Emotion dominant), n= 130	3.94 (.78)	4.91 (1.01)	13.59 (<.001)	10.25 (<.001)
Ad_I (Information dominant) n=126	3.94 (.74)	5.01 (1.07)	14.21 (<.001)	10.64 (<.001)
Negative news n=134	2.98 (.68)	3.49 (0.95)	-.33 (0.74)	-6.21 (<.001)

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Table 2. Mediation of the effect of Ad/News order on company attitude and image by attribution of responsibility to the company

				DV= Company Attitude			DV= Company Image		
IV	Model 1 (attribution to the company)			Model 2			Model 2		
	Coeff.	SE	p	Coeff.	SE	p	Coeff.	SE	p
Ad/News order	0.475	.079	<.001	0.495	0.085	<.001	0.318	.065	<.001
Attribution to Company				-0.439	0.051	<.001	-0.201	0.035	<.001
Const.	3.078	0.12	<.001	5.19	0.21	<.001	3.73	0.15	<.001
	$R^2 = 0.066$			$R^2 = 0.14$			$R^2 = 0.19$		
	$F(1, 514) = 36.56, p<.001$			$F(2, 513) = 41.5, p<.001$			$F(2, 513) = 59.7, p<.001$		

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Table 3. Multiple mediation model of the effect of ad type on company attitude and image by ad feelings and attitude

IV	Model 1 (Feelings towards the ad)			Model 2 (Attitude towards the ad)			DV= Company Attitude Model 3			DV= Company Image Model 3		
	Coeff.	SE	p	Coeff.	SE	p	Coeff.	SE	p	Coeff.	SE	p
Ad Type	4.15	0.43	<.001	0.38	0.69	0.58	-0.067	0.094	0.48	-.067	.094	0.48
Feelings				.64	.065	<.001	0.034	0.010	.0005	0.034	0.010	.0005
Attitude							0.055	0.0060	0.001	0.055	0.0060	<.001
Const.	9.49	.68	<.001	22.4	1.18	<.001	2.02	0.209	<.001	2.02	0.209	<.001
	$R^2 = 0.15$			$R^2 = 0.19$			$R^2 = 0.23$			$R^2 = 0.22$		
	$F(1, 516) = 92.18$, $p<.001$			$F(2, 515) = 59.7$, $p<.001$			$F(3, 514) = 50.9$, $p<.001$			$F(3, 514) = 48.3$, $p<.001$		

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Figure 1. The effects of CSR ad and negative news order

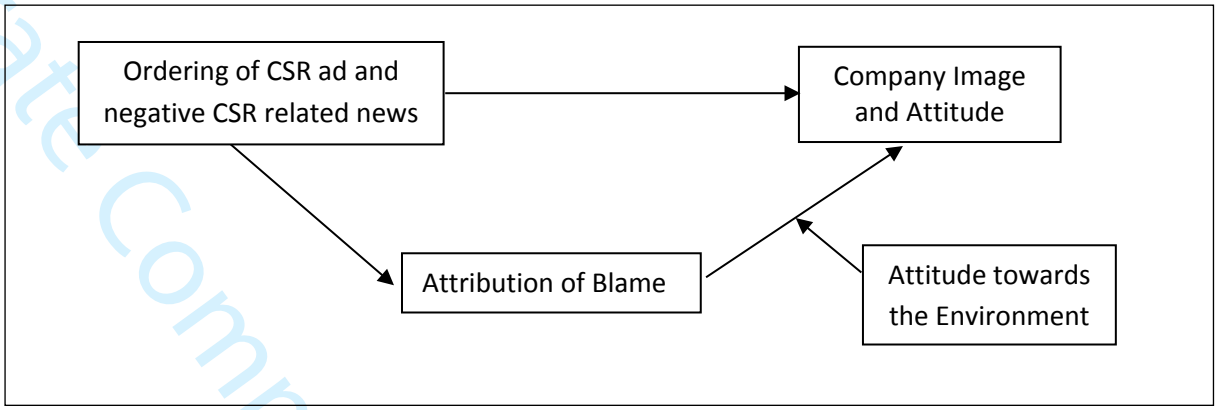

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Figure 2. The effects of ad type on company image and attitude

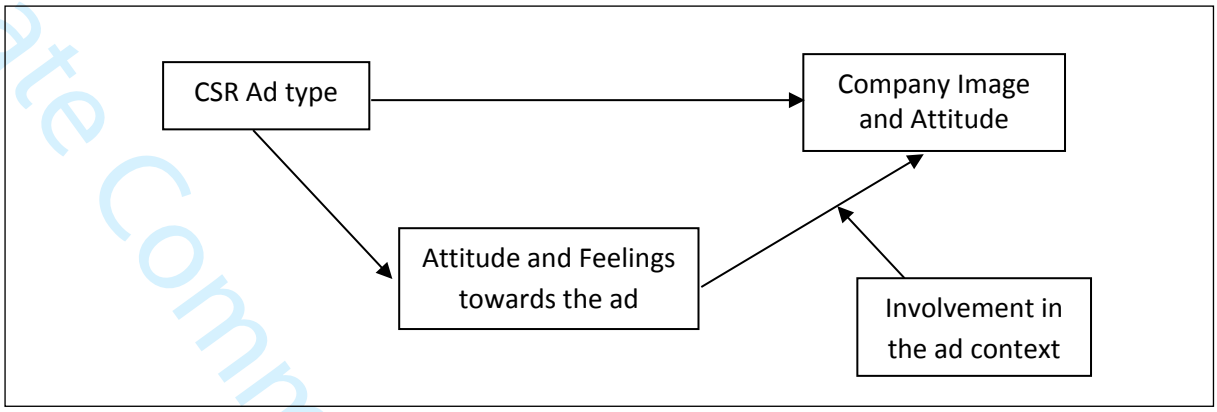

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Figure 3. The moderating effect of environmental attitude on the relationship between attribution of blame and company image

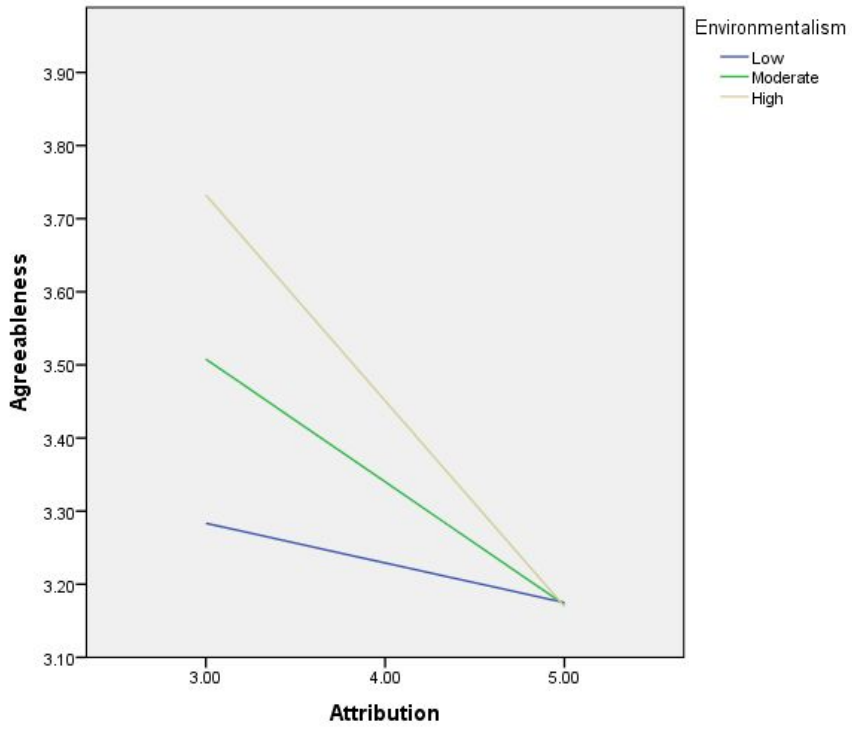
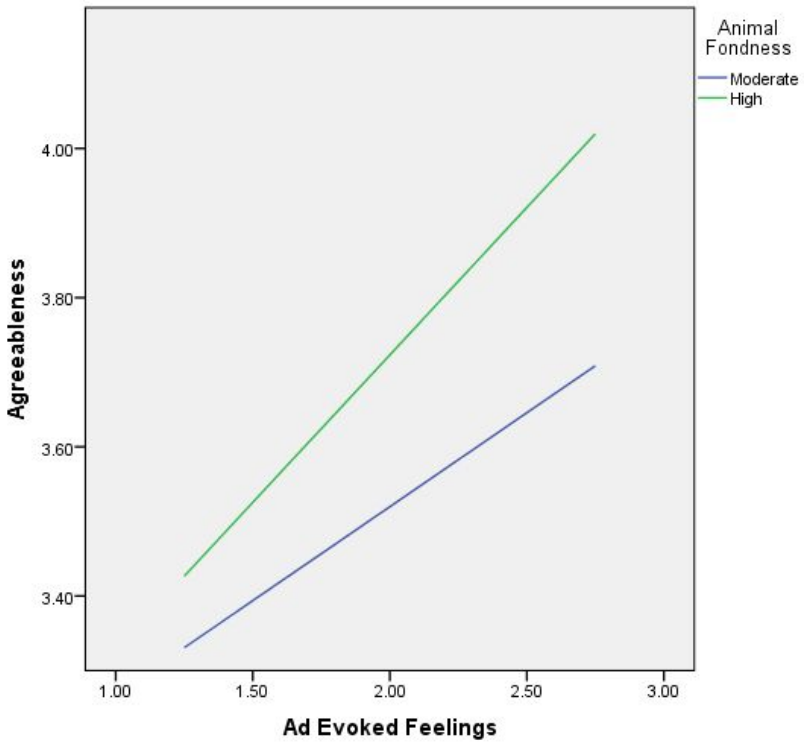
Figure 4. The moderating effect of attitude to animals