

Walking the talk about corporate social responsibility communication:

An Elaboration Likelihood Model perspective

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Abstract

Large organizations, including listed businesses, financial service providers as well as public services entities are increasingly disclosing information on their environmental, social and governance (ESG) issues through corporate websites or via social media. Therefore, this research uses valid measures from the Elaboration Likelihood Model (ELM) to explore the individuals' attitudes toward online corporate social responsibility (CSR) communications. The data was gathered from a structured questionnaire among three hundred ninety-two respondents (n=392). A structural equations modeling partial least squares (SEM-PLS 3) approach was used to analyze the data. The findings revealed that the timeliness, relevance and accuracy of information as well as the source expertise were highly significant antecedents that were affecting the research participants' attitudes toward CSR communications. This contribution implies that there is scope for content curators to publish quality online information on their business activities to improve their trustworthiness and positive credentials among stakeholders.

Keywords: Elaboration Likelihood Model; information relevance; information accuracy; information timeliness; source trustworthiness; source expertise.

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1. Introduction

Companies publish their corporate reports to legitimize their operations among stakeholders (Hou & Reber, 2011; Jamali, 2008; Lim & Greenwood, 2017). Their CSR reports enable interested parties to make informed judgments on the businesses' non-financial performance, in terms of their corporate governance, social impact and environmentally friendly initiatives (Camilleri, 2019). Hence, CSR or sustainability disclosures are more important than ever (Camilleri, 2021a). Recently, the Coronavirus (COVID-19) pandemic has had a dramatic effect on society and on the economy at large. These challenging times inspired businesses to respond to COVID-19, in different ways (Dias, Rodrigues & Craig, 2016).

Several aspects that arose from this pandemic were unprecedented in the modern economy. Initially, many businesses were not adequately prepared to respond to such a global crisis. The pandemic's preventative measures affected the businesses' activities. It changed the employers' and employees' attitudes in their workplace environment (Kramer & Kramer, 2020; Wang, Xu & Wang, 2020). Inevitably, it led to significant changes in their conditions of employment. Many workers experienced a reduction in their wages or salaries. Alternatively, they were expected to avail themselves of their leave of absence, among other issues (Spurk & Straub, 2020). Companies became more flexible regarding their working times. In many cases, they changed their working practices as they introduced teleworking, where possible (Endresen, 2020).

Very often, they updated their webpages with specific information on the latest developments and on their immediate responses to COVID-19. A few companies were also making reference to the pandemic in their corporate communications including in their CEO's letter, within the CSR report itself or in their media releases. Generally, institutions and organizations

were utilizing digital media to engage in public relations with different stakeholders (Schultz & Seele, 2020). They used web sites including popular social media platforms to share information on their corporate behaviors, or to interact in two-way conversations with online users (Capriotti, Zeler & Camilleri, 2021; Troise & Camilleri, 2021). Specific stakeholders including the government, creditors, shareholders, among others, also expect businesses to communicate about their financial performance as well as on their ESG credentials, particularly, in the light of the latest COVID-19 developments. At times, various businesses were scaling back or delaying their CSR disclosures (BSR, 2020).

In the context, this research investigates the online users' perceptions and attitudes toward the content of CSR websites. The methodology synthesizes and integrates conceptual underpinnings relating to the ELM (Allison, Davis, Webb, & Short, 2017; Browning, Gogo & Kimmel, 2018; Cheung, Lee & Rabjohn, 2008; Gu, Xu, Xu, Zhang & Ling, 2017; Li, 2013; Petty & Cacioppo, 1986) and to its related Information Adoption Model (IAM) (Erkan & Evans, 2016; Hussain, Ahmed, Jafar, Rabnawaz & Jianzhou, 2017; Sussman & Siegal, 2003; Tseng & Wang, 2016). The empirical study explores external stakeholders' insights on the quality of informational content and sheds light on peripheral issues including on their perceptions about the sources' credibility. It clarifies whether ELM's central and/or peripheral factors were affecting their attitudes toward online CSR communications.

In sum, this research hypothesizes that high elaboration factors that are associated with argument/information quality (i.e. the central route), as well as a low elaboration factors, including those related to source credibility factors (i.e. the peripheral route), are significantly affecting the individuals' attitudes toward CSR content. Indeed, this contribution addresses a knowledge gap in academia. Currently, there are just a few studies (Bögel, 2015; Browning, Gogo & Kimmel, 2018;

Zhang, Zhou, Yu, Cheng, de Pablos & Lytras, 2021) that relied on ELM's key constructs to examine the online users' stance about digital communications on CSR issues.

This research clearly differentiates itself from previous theoretical underpinnings as it sheds light on the external stakeholders' insights about the relevance, accuracy and timeliness of CSR communications. At the same time, it investigates their perceptions about the sources' credibility, in terms of their trustworthiness and expertise in curating interactive content relating to the businesses' CSR activities, during the challenging times of COVID-19.

This article is structured as follows: the following section provides a critical review of the relevant literature that is focused on ELM. It introduces the readers to the measures of this study and to the formulation of hypotheses. The methodology section describes the method that was used to capture and analyze the data from the respondents. Afterwards, the results section presents the findings from a structural equation modeling approach. In conclusion, this contribution outlines its theoretical as well as its practical implications. It identifies its research limitations and outlines plausible research avenues to academia.

2. Background

Stakeholders, particularly regulatory authorities as well as investors and creditors, expect big businesses to be accountable and transparent in their corporate disclosures (Lee & Shin, 2010). They anticipate that public companies and large undertakings would publish comparable year-on-year financial statements as well as reliable ESG disclosures (De Pelsmacker & Janssens, 2007; Reverte, 2009). Stakeholders demand that they clearly explain what, why, when and how decisions were made during the reporting period. Apart from the publication of annual corporate statements, the reporting businesses and organizations are expected to communicate with stakeholders through

regular media releases, to keep them up to date with the latest developments (Göransson & Fagerholm, 2018; Morsing, 2006; Mtapuri, Camilleri & Dłużewska, 2021). Moreover, today's stakeholders would also appreciate honest and timely communications through social media, especially during crises like COVID-19 (Camilleri, 2021b).

In many cases, various businesses were satisfying the information needs of their stakeholders during COVID-19. The advances in technology have led to greater organizational transparency with stakeholders. Online users can easily access a wide array of information through the Internet. Several businesses dedicated a COVID-19 webpage in addition to their commercial, CSR and/or sustainability reports. Very often, they featured relevant and comprehensive information on their day-to-day operations and shed light on their responses to COVID-19. Some businesses also used synchronous communications channels like social network sites (SNSs) to engage in interactive conversations with interested stakeholders, in real time (Camilleri & Isaias, 2021). Evidently, they became proficient in curation of digital content, as they were capable of disseminating elaborated messages, including textual content, images and videos through different social media.

3. The conceptual framework and the formulation of hypotheses

Previous contributions investigated topics relating to corporate communication in different contexts (Du, Bhattacharya & Sen, 2010; Fassin, 2008; Morsing & Schultz, 2006; Pérez, del Mar García de los Salmones & Liu, 2019). ELM has been widely adopted, particularly in marketing, psychology and information management literature, as it is aimed at identifying the factors that are influencing the individuals' change in attitudes towards communications. This model suggests that

there are two routes that can determine the degree of influence of information (Petty & Cacioppo, 1986).

The central route (i.e. high elaboration) presumes that persuasive, high quality content can affect the individuals' perceptions toward information (Petty, Cacioppo & Schumann, 1983). Petty et al. (1983) suggested that the quality of the arguments can have a significant effect on the persons' attitudes about the usefulness of information. Alternatively, the peripheral route posits that for some reason, people may not always be motivated or less capable of reflecting on the message that is conveyed to them (Petty & Cacioppo, 1986). In this case, they would probably rest on the credibility of the source (Erkan & Evans, 2016; Ji, Chen, Tao & Li, 2019).

While the central route is associated with the relative merits of information that is presented in support of an advocacy, the peripheral route is not related to the core of the message (Cheung et al., 2008; Erkan & Evans, 2016; Li, 2013; Petty & Cacioppo, 1986). The low elaboration route involves less cognitive efforts from the part of the recipients of information. In this case, the subjects may rely on subjective cues or heuristic inferences relating to source credibility, such as endorsements and recommendations of other individuals, who may be likeable and/or knowledgeable in their respective fields (Bhattacharjee & Sanford, 2006; Li, 2013; Wang & Scheinbaum, 2018). Thus, individuals can be influenced by peripheral cues if they identify themselves with a trustworthy source or with an expert.

Many authors have built on the theoretical foundations of ELM. For example, Sussman and Siegal (2003)'s Model of Information Adoption comprised four factors. The authors suggested that argument quality, source credibility were antecedents of information usefulness. They implied that the latter construct would in turn predict information adoption. Other researchers like Cheung et al. (2008) argued that the relevance, timeliness, accuracy and comprehensiveness of the

arguments, together with source expertise and source trustworthiness, would precede information usefulness and information adoption of electronic word of mouth publicity from online customer communities. The latter measures, namely, information usefulness and information adoption were drawn from Davis' (1989) Technology Acceptance Model. Many researchers contended that individuals would probably accept to engage with certain communication technologies if they were useful to them (Davis, 1989; Davis, Bagozzi & Warshaw, 1989; Wixom & Todd, 2005). Subsequently, Erkan and Evans (2016) have utilized Sussman and Siegal's (2003) measures and integrated them with other constructs from Fishbein and Ajzen's (1975) Theory of Reasoned Action.

3.1 Attitudes towards CSR communications

The Theory of Reasoned Action and its related Theory of Planned Behavior were used by different researchers to explore the individuals' attitudes, perceptions and beliefs towards online information (Kim, Namkoong & Chen, 2020; Ng, Lee, Wong & Lam, 2020; Zimmer, Aarsal, Al-Marzouq & Grover, 2010). Attitudes refer to the degree to which individuals hold favorable or unfavorable evaluations of possible behaviors, as they consider the outcomes of performing certain actions (Fishbein & Ajzen, 1975). This argumentation suggests that individuals are cognizant and knowledgeable on different issues, hence they may be predisposed to hold biased opinions about something or someone (Kim et al., 2020; Ng et al., 2020). In a similar vein, Eagly and Chaiken (1995) contended that the individuals' attitudes would usually precede their evaluative responses.

Several researchers investigated the antecedents as well as the outcomes of the consumers' attitudes toward CSR reporting (Jauernig & Valentinov, 2019; Camilleri, 2018a). Some authors

found that CSR communications generated positive transformational effects on organizational performance, including increased awareness of the businesses responsible behaviors among stakeholders, improved image, reputation, and brand equity among other benefits (Camilleri, 2015a; Eccles, Krzus & Ribot, 2015; Jauernig & Valentinov, 2019; Peña-Miranda, Guevara-Plaza, Fraiz-Brea & Camilleri, 2021).

CSR communications raise societal expectations and can put corporations under increased pressures to prove their legitimacy and social license to operate (Christensen, Morsing & Thyssen, 2013; Demuijnck & FASTERLING, 2016; Kim, 2019). The relationship between corporate talk and action can be negative if stakeholders do not trust the businesses' CSR credentials (Cho, Laine, Roberts & Rodrigue, 2015). Stakeholders might hold favorable attitudes about CSR communications, Alternatively, they could be skeptical, as they perceive them as rhetoric exercises (Davison, 2008; Greenwood, Jack & Haylock, 2019; O'Connor & Ihlen, 2018). They may suspect that certain businesses engage in greenwashing and/or in posturing behaviors. Of course, the information that is presented in corporate disclosures and in the digital media is directed at stakeholders who may or may not build positive impressions about the business and their CSR credentials. Their attitudes may be affected by the quality of the content that is featured in their corporate communications.

3.2 The quality of CSR communications

The quality of online information can affect the consumers' attitudes towards the source, particularly if it provides accurate, factual, and detailed information, rather than brief superficial, and subjective information (Filiari, 2015; Wang & Strong, 1996). Information quality has long been discussed within the business ethics literature (Ingenhoff & Sommer, 2010). It is usually

associated with the persuasive strength of the arguments that are embedded in the messages we receive (Bhattacharjee & Sanford, 2006). DeLone and McLean (2003) pointed out that information quality is measured in terms of accuracy, relevance, understandability, completeness, currency, dynamism, personalization, and variety. Information is considered to be high quality if it meets the requirements of its targeted recipients (Liu, Li, Zhang & Huang, 2017; McKinney, Yoon & Zahedi, 2002).

On the other hand, poor information quality may be time consuming and can increase the customers' information search and processing costs (Gu, Konana, Rajagopalan & Chen, 2007). Customers can measure the quality of content through indicators like information relevance, data richness, information access, interactivity and customization capabilities (Islam & Rahman, 2017; Popovič, Hackney, Coelho & Jaklič, 2012). McKinney et al.'s (2002) suggested that understandability, reliability, as well as the usefulness of information are three key dimensions related to information quality (Cheung et al., 2008; Ko, Kirsch & King, 2005). Hence, the businesses' corporate communications in terms of their presentation format and the language that is being used to convey relevant information, should be appropriate within its context. The recipients of information ought to be in a position to understand and interpret the content that is featured in the businesses' communications.

The clarity of information is an important factor to determine whether the communications are truthful, sincere and appropriate (Habermas, 2002). The relevance of information is considered as a necessary precondition for the stakeholders' positive attitudes towards CSR reports (Lock & Seele, 2016). CSR disclosures ought to be presented in a manner that are comprehensible to the businesses' stakeholders, who are interested in the organizations' activities (Christensen et al., 2013). Report preparers should avoid the use of unfamiliar words, technical concepts and

unnecessary jargon that are incomprehensible to stakeholders (Garcia-Torea, Fernandez-Feijoo & De La Cuesta, 2020). This argumentation leads to the following hypotheses:

H1: The relevance of information significantly affects the individuals' attitudes towards online CSR communications.

Internet users may not always read the web pages in detail (Madu & Madu, 2002). Very often, they sift through the pages to find the information they need. They may want to access information quickly and with little effort (Cheung et al., 2008). A review of the relevant literature suggests that stakeholders can make better decisions if they receive accurate and timely information (Islam & Rahman, 2017). Although, in many cases, CSR reports may appear to be factually correct, they may not always present a true and fair view of the businesses' ESG performance (Camilleri, 2015b). Stakeholders require companies to be as honest and transparent as possible in their non-financial disclosures. They rely on pertinent information to make decisions with a high degree of confidence (Camilleri, 2018b; Rawlins, 2008). Therefore, report preparers should strive in their endeavors to reduce bias, as they are expected to present a balanced account of their company's performance. The corporate disclosures ought to be as clear and accurate as possible. This reasoning leads to the following hypothesis:

H2: The accuracy of information affects the individuals' attitudes towards online CSR communications.

The accuracy of CSR reports can be improved with appropriate regulation, monitoring and compliance (Camilleri, 2017). Currently, there are a variety of global standards including the Global Reporting Initiative (GRI) and the International Integrated Reporting Council (IIRC),

International Standards Organization (ISO) and Social Accountability (SA), among others, that are supporting corporations in their CSR reporting. Most of these non-governmental organizations (NGOs) are increasingly auditing the businesses' CSR reports to confirm the reliability and veracity of their disclosures (Reynolds & Yuthas, 2007). Ongoing evaluations and assurances of CSR reports can increase the stakeholders' trust in the businesses' claims (Camilleri, 2022).

For this reason, there is scope for the businesses to audit their non-financial disclosures on a regular basis and to publish them in a timely manner, as it is the case with corporate financial statements. Arguably, if CSR web sites are not updated, they will not meet their stakeholders' requirements. Very often, the information that is published in CSR reports is not timely enough for the stakeholders' decision-making processes (Ettinger, Grabner-Kräuter & Terlutter, 2018; Hetze & Winistörfer, 2016).

The dissemination of timely information could possibly enhance its perceived usefulness (Islam & Rahman, 2017). In a similar vein, online CSR disclosures can be appraised for the "timeliness of their information" (Thorne, Mahoney & Manetti, 2014). This discourse leads to the following hypothesis:

H3: The timeliness of information significantly affects the individuals' attitudes towards online CSR communications.

3.3 Source credibility of CSR communications

ELM suggests that the individuals' attitudes can be influenced by varying the quality of the arguments in persuasive messages (Petty & Cacioppo, 1986). The arguments' content can have a positive or negative effect on the individuals' attitudes toward information. In other words, the

evaluation of elaborate information is an important element that can help individuals to form their attitudes on a wide variety of topics.

The quality of information is usually associated with strong, persuasive arguments (Sussman & Siegel, 2003). Truthful arguments are perceived as honest and trustworthy by the recipients of information (Ingenhoff & Sommer, 2010; Li, 2013). Past research suggests that individuals are influenced by the source's attractiveness, likeability, and credibility (Cheung et al., 2008). Source expertise and trustworthiness were often considered as two key dimensions of source credibility (Ayeh, 2015; Lowry, Wilson & Haig, 2014; Newell & Goldsmith, 2001).

Whilst the source trustworthiness construct is used to measure the recipients' levels of trust on the information they receive from communicators; source expertise is used to measure the recipients' perceptions about the communicators. The latter construct is related to the extent to which they can provide correct information (Filieri, Hofacker & Algezau, 2018; Ismagilova, Slade, Rana & Dwivedi, 2020; Lock & Seele, 2017). The information that is conveyed from communication experts is assumed to be more credible than the information that is transmitted from unprofessional sources. Source experts are perceived as knowledgeable by the receivers of information (Bhattacharjee & Sanford, 2006; Ismagilova et al., 2020;).

Relevant academic literature reported that there were mixed findings about the effects of source credibility on the individuals' attitudes toward information, or on their perceptions about the usefulness of information (Filieri et al., 2018; Shan, 2016; Willemsen, Neijens, Bronner & De Ridder, 2011; Newell & Goldsmith, 2001). Cheung et al. (2008) reported that source expertise and trustworthiness were not significant antecedents of the individuals' perceived information usefulness. Conversely, Willemsen et al. (2011) found that the claims of expertise were weakly correlated to the perceived usefulness of information.

Very often, online users can easily access CSR websites and are also in a position to download the companies' ESG reports. When they do so they will evaluate the level of source expertise and may build perceptions on the trustworthiness of their disclosures. Hence, they can either adopt or reject the information that is presented to them (Erkan & Evans, 2016). The corporate communications that are featured in a trustworthy source are expected to influence the information seekers' attitude and behaviors (Ismagilova et al., 2020). However, stakeholders can never establish with absolute certainty whether the companies' CSR activities are reliable or not, simply because of information asymmetry (Pomeroy & Johnson, 2009). Past research found that highly credible sources are more persuasive and are usually perceived as more trustworthy than other sources (Wang & Scheinbaum, 2018).

Arguably, if stakeholders believe that the CSR disclosures are credible in terms of their source trustworthiness and expertise, they will probably perceive that their content is helpful to them. Hence, it is very likely that they will also hold positive attitudes toward their corporate communications. Conversely, the messages that are transmitted from amateurish sources with low expertise, may not result in a change in attitudes (Newell & Goldsmith, 2001). This argumentation leads to the following hypotheses:

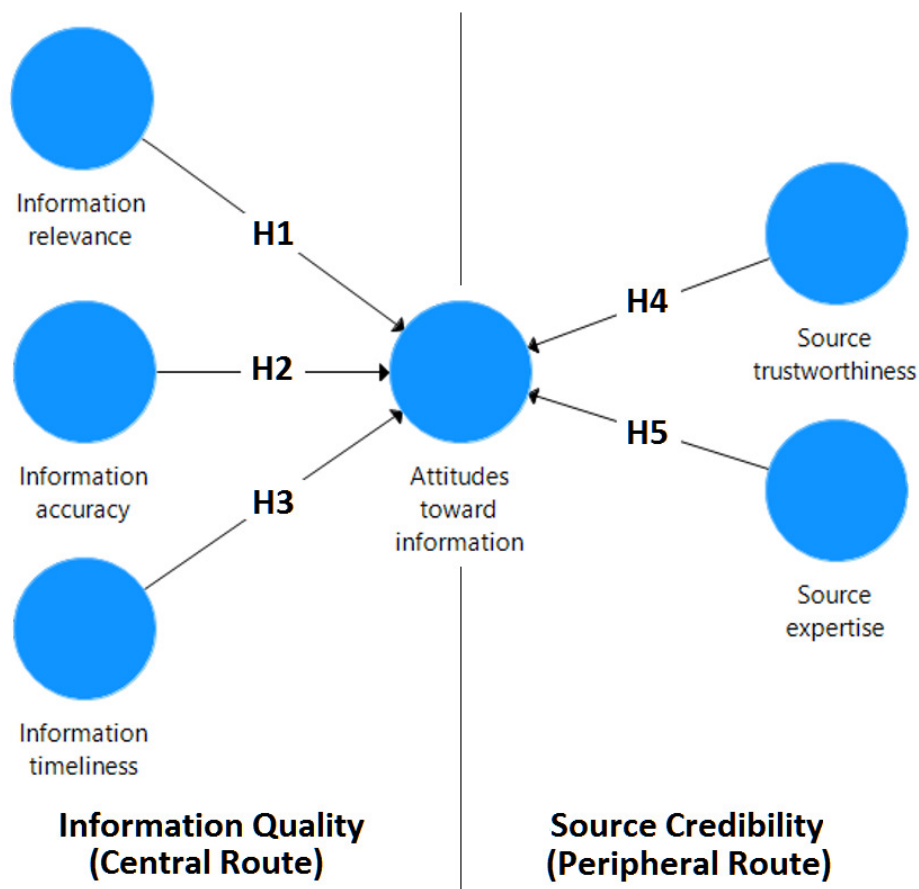
H4: Source trustworthiness significantly affects the individuals' attitudes towards online CSR communications.

H5: Source expertise significantly affects the individuals' attitudes towards online CSR communications.

In sum, this research suggests that information relevance, information timeliness, information accuracy, information quality, source trustworthiness and source expertise are

significant antecedents of the individuals' attitudes toward online CSR reports. Figure 1. depicts the hypothesized relationships of this research.

Figure 1. An elaboration likelihood model that evaluates the quality and credibility of CSR reporting



4. Methodology

4.1 Survey administration

The data for this empirical research was collected through an online survey questionnaire that was disseminated amongst individuals who pursued full time and part time courses in a

Southern European university. There were more than 10,000 students who were invited to take part in this quantitative study. The targeted research participants had voluntarily given their consent to receive requests to participate in academic studies. The respondents received an email from the university registrar that comprised a hyperlink to an online survey. After two weeks, there were three hundred ninety-two respondents (n=392) who submitted their completed questionnaire. The research participants were expected to answer all questions in the survey (they were not in a position to submit the questionnaire if they did not respond to each question).

This research complied with the research ethic policies of the higher educational institution and with the EU's general data protection regulations (GDPR). The respondents indicated the extent of their agreement with the survey's measuring constructs in a five-point Likert scale. The responses ranged from 1 "strongly disagree" to 5 = "strongly agree", and 3 signaled an indecision. In the latter part of the questionnaire, the participants were expected to disclose their age by choosing one of five age groups. They indicated their gender and the course they pursued at university. The questionnaire was pilot tested among a small group of post graduate students (who were not included in the survey results), in order to reduce the common method bias, as per MacKenzie and Podsakoff's (2012) recommendations.

4.2 The measures

The survey instrument relied on valid measuring items that were drawn from ELM or from its related IAM. It explored the individuals' perceptions about the quality of online information, source credibility as well as their attitudes toward online CSR communications. Table 1. features the complete list of measures and their corresponding items, that were utilized in this study.

Table 1. The measures that were used in the survey

Information relevance (Cheung et al., 2008; Lock & Seele, 2016)	
Relev1	The information I obtain from online CSR communications is relevant.
Relev2	The information I obtain from online CSR communications is appropriate.
Information accuracy (Filieri & McLeay, 2014; Rawlins, 2008; Wixom & Todd, 2005)	
Acc1	The information I obtain from online CSR communications is correct.
Acc2	The information I obtain from online CSR communications is reliable.
Information timeliness (Filieri & McLeay, 2014; Rawlins, 2008; Wixom & Todd, 2005)	
Tim1	The information I obtain from online CSR communications is up to date.
Tim2	The information I obtain from online CSR communications is timely.
Source trustworthiness (Newell & Goldsmith, 2001; Shan, 2016; Wang & Scheinbaum, 2018)	
Trust1	I trust online CSR communications.
Trust2	The businesses make truthful claims in their online CSR communications.
Source expertise (Newell & Goldsmith, 2001; Shan, 2016; Wang & Scheinbaum, 2018)	
Exp1	The businesses have a great amount of experience in using online communications.
Exp2	The businesses are skilled in developing online CSR communications.
Attitudes toward information (Erkan & Evans, 2016; Filieri & McLeay, 2014)	
Att1	Online CSR communications are informative.
Att2	Online CSR communications are useful.

4.3 The demographic profile of the respondents

The participants identity remained anonymous, and their individual responses were kept confidential. Only aggregate information was used during the analysis of the data. More than half of the respondents were females. The sample consisted of 209 females (53.3%) and 183 males (46.7%). Most of the respondents (n=310, 79%) were between 18 and 25 years of age. The second

largest group (n=43, 11%) were between 42 and 49 years old. The majority of respondents were pursuing courses in the faculties of economics, management and accountancy (18%), media and knowledge sciences (11%) and arts (10%). However, the sample included respondents from all areas of studies.

5. Results

5.1 Descriptive statistics

The respondents agreed with the survey items in the model, as the mean scores (M) were above the mid-point of 3 as reported in Table 2. The highest mean scores were reported for source expertise - Exp2 (M=4.036), information timeliness - Tim1 (M=3.998), and attitudes toward information - Att2 (M=3.996). Whilst information relevance - Rel1 reported the lowest mean score (M=3.499). The standard deviations (SD) indicated that there was a narrow spread around the mean. The values of SD ranged from 0.655 for information timeliness - Tim1 to 1.117 for source expertise - Exp1. The skewness and the kurtosis indices were consistent with Kline's (2005) recommendations for the purposes of SEM.

5.2 Confirmatory composite analysis

A structural equation modelling partial least squares (SEM-PLS) approach was used to explore the measurement quality of this research model (Ringle, Wende & Becker, 2014). The PLS algorithm revealed the results of this contribution's reflective model. It provided relevant information on the outer loadings, path coefficients and total effects. In addition, it featured the results relating to quality criteria like construct reliability and validity, discriminant validity, collinearity statistics, the coefficient of determination (R^2) as well as effect size (f^2).

The values of the standardized loadings ranged from 0.841 to 0.975. Cronbach's alpha, Rho_A and the composite reliability values were well above 0.7. The findings revealed that there were acceptable convergent validities as the constructs' average variance extracted (AVE) values were higher than 0.7. The results reported that there was evidence of discriminant validity: The square root value of AVE was higher than the correlation values among the latent variables in the same column, as indicated in Table 2 (Fornell & Larcker, 1981). Moreover, a heterotrait-monotrait (HTMT) procedure re-confirmed the presence of discriminant validity as the correlated values were lower than 1 (Henseler, Ringle & Sarstedt, 2015).

Table 2. The descriptive statistics including the correlation analysis and an assessment of the reliability, convergent validity and discriminant validity

Construct	Items	Std.		Outer Loadings	Alpha	rho_A	CR	AVE	1	2	3	4	5	6
		Mean	Deviation											
1 Attitudes towards information	Att1	3.857	0.875	0.885	0.745	0.748	0.887	0.797	0.893	0.805	0.844	0.846	0.857	0.952
	Att2	3.996	0.756	0.900										
2 Information accuracy	Acc1	3.964	0.731	0.935	0.882	0.904	0.944	0.894	0.657	0.945	0.645	0.568	0.529	0.835
	Acc2	3.821	1.104	0.956										
3 Information relevance	Rel1	3.499	0.906	0.942	0.848	0.862	0.929	0.867	0.676	0.564	0.931	0.240	0.584	0.996
	Rel2	3.679	0.658	0.921										
4 Information timeliness	Tim1	3.998	0.655	0.841	0.734	0.806	0.879	0.784	0.645	0.475	0.203	0.886	0.694	0.507
	Tim2	3.679	0.847	0.928										
5 Source expertise	Se1	3.964	1.117	0.964	0.936	0.956	0.969	0.940	0.722	0.488	0.533	0.571	0.969	0.620
	Se2	4.036	0.981	0.975										
6 Source trustworthiness	St1	3.52	0.906	0.852	0.726	0.760	0.878	0.782	0.710	0.688	0.833	0.378	0.514	0.884
	St2	3.679	0.658	0.915										

Note: The discriminant validity was verified through Fornell-Larcker criterion and by using HTMT procedure. The values of the square root of the AVE were presented (in bold font) were greater than the correlations among the constructs in the same column. The shaded area features the results from the HTMT procedure (Henseler et al., 2015).

5.3 Structural Model Assessment

The assessment criteria involved an examination of the collinearity statistics among the constructs. The results indicated that there were no collinearity issues as the variance inflation factors (VIFs) were lower than the recommended threshold of 3.3 (Kock, 2015). The PLS algorithm featured the coefficient of determination (R^2) of the endogenous latent construct. The findings revealed that the five constructs of this research model, namely, information relevance, information accuracy, information timeliness, source trustworthiness and source expertise, predicted 76.8% of the participants' attitudes toward online CSR reporting.

SEM-PLS' bootstrapping procedure was used to explore the statistical significance and the relevance of the path coefficients. It shed light on the results of the total effects, in terms of the values of the original sample, sample mean, standard deviation, confidence intervals bias-corrected, t-statistics and significance (p) values, as reported in Table 3.

Table 3. Testing of the hypotheses

Path Coefficient	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Confidence Intervals Bias Corrected		T Statistics (O/STDEV)	p Values	Interpretation
				2.5%	97.5%			
H1 Information relevance -> Attitudes toward information	0.324	0.321	0.042	0.229	0.399	7.706	0.000	Supported***
H2 Information accuracy -> Attitudes toward information	0.122	0.119	0.043	0.051	0.211	2.873	0.004	Supported***
H3 Information timeliness -> Attitudes toward information	0.346	0.347	0.032	0.278	0.406	10.812	0.000	Supported***
H4 Source trustworthiness -> Attitudes toward information	0.103	0.108	0.054	0.001	0.213	1.896	0.059	Not supported.
H5 Source expertise -> Attitudes toward information	0.239	0.240	0.027	0.187	0.289	8.835	0.000	Supported***

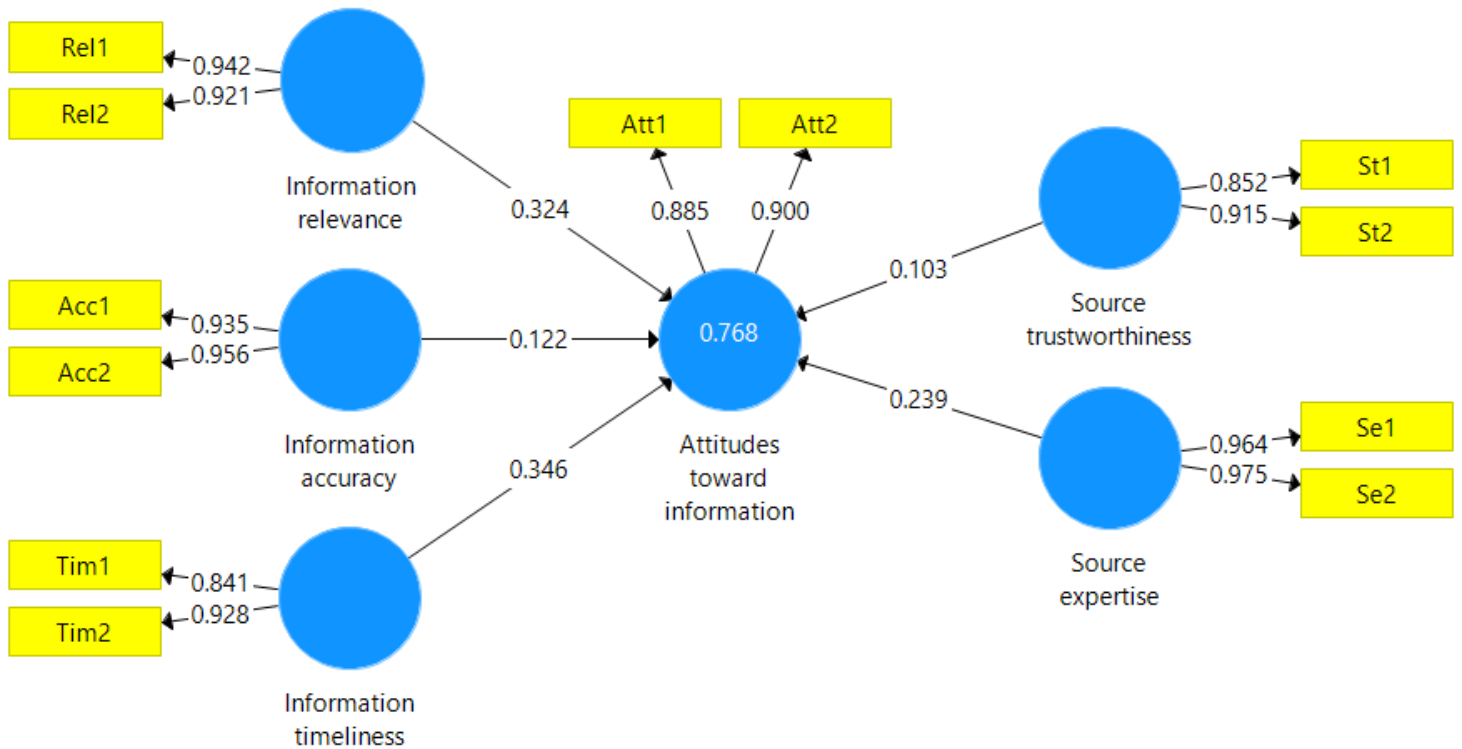
Note: *p<0.001 and t>2.**

H1: This study found that there was a positive and highly significant effect between information relevance and attitudes toward information, where $\beta=0.324$, $t=7.706$, and $p<0.001$. This finding suggests that the respondents' perceptions about the relevance of CSR information had a very significant effect on their attitudes toward the businesses' online disclosures. Similarly, H2 indicated that there was a positive and significant relationship between information accuracy and attitudes towards information (where $\beta=0.122$, $t=2.873$, and $p<0.001$).

The results from H3 revealed that the participants perceived that the timeliness of information was an important determinant for their attitudes toward online CSR reporting. The information timeliness construct was the strongest predictor in this research model (where $\beta=0.346$, $t=10.812$, $p<0.001$). Conversely, H4 indicated that the respondents' perceptions on source trustworthiness had a very weak effect on their attitudes toward CSR disclosures ($\beta=0.346$, $t=1.896$, $p=0.059$). In this case, the hypothesis was not supported (as $p>0.05$) (even though 0.059 is very close to being statistically significant). H5: The last hypothesis indicated that source expertise was a highly significant antecedent of the individuals' attitudes toward CSR communications. In this case, the results confirmed that source expertise was affecting the respondents' attitudes toward CSR disclosures, where $\beta=0.239$, $t=8.835$ and $p<0.001$.

Figure 2 sheds light on the explanatory power of this research model. It clearly illustrates the values of the outer loadings and the effects of each factor on the endogenous construct as well as the coefficient of determination (R^2). PLS reported an R^2 value of 0.768 (and an associated R^2 Adj. value of 0.765). It indicated that the individuals' attitudes toward CSR reporting was affected by information timeliness ($f^2 = 0.277$), source expertise ($f^2 = 0.119$), information relevance ($f^2 = 0.113$), information accuracy ($f^2 = 0.03$) and to a lower extent by source trustworthiness ($f^2 = 0.01$).

Figure 2. A graphical illustration of SEM-PLS results



6. Conclusions

6.1 Implications to academia

This contribution validated ELM measures (Allison et al., 2017; Browning et al., 2018; Cheung et al., 2008; Gu, Xu, Xu, Zhang & Ling, 2017; Li, 2013; Petty & Cacioppo, 1986; Zhang et al., 2021) and key constructs relating to IAM (Erkan & Evans, 2016, Hussain et al., 2017; Sussman & Siegal, 2003; Tseng & Wang, 2016). Specifically, this study identified the effects of information relevance, information accuracy, information accuracy, source trustworthiness and source expertise on the individual' attitudes toward online CSR communications.

The results confirmed that both central as well as peripheral factors (to a lower extent) were having a significant effect on the targeted audiences' changing attitudes toward corporate

communications. In sum, this study indicated that online users appreciated relevant and timely CSR content from trusted sources - that were curated by experts. This finding is conspicuous with relevant theoretical underpinnings on ELM. For instance, Chen and Chang (2018) and even Rawlins (2008) contended that individuals are usually captivated by current, relevant, complete, accurate, reliable, comparable and clear communications.

Relevant academic literature reported that individuals may choose to pursue ELM's central route, whenever they evaluate the quality of the arguments/information that is communicated to them (Cheung et al., 2008; Petty & Cacioppo, 1986). Alternatively, if they are not interested or motivated on the content, they may usually rely on the sources' credibility to form their attitudes and opinions on their messages. Previous research often utilized 'source expertise' and 'source trustworthiness' constructs to measure the respondents' perceptions about the credibility of sources of information (Allison et al., 2017; Ayeh, 2015; Bhattacharjee & Sanford, 2006; Cheung et al., 2008; Filieri, 2015; Lowry, Wilson & Haig, 2014; Newell & Goldsmith, 2001; Petty & Cacioppo, 1986).

In this case, this study found that the research participants were more influenced by ELM's central route processing as information timeliness and information relevance were having nuanced effect on attitudes when compared to the peripheral factors including source expertise. Evidently, the respondents reflected and thought on CSR communications they accessed through the Internet and via social media. This finding implies that the businesses' elaborated, high-quality content was changing their stakeholders' attitudes toward CSR information.

Nevertheless, the research model indicated that the participants were somehow affected by peripheral issues, particularly by the source expertise of content curators. Previous literature reported that the recipients of information can still be influenced by the peripheral route's

subjective cues and/or by heuristic inferences (i.e. low elaboration issues). For instance, many individuals are continuously exposed to corporate communications from businesses who have excellent credentials among their followers (Camilleri, 2021a; Li, 2013; Schultz & Seele, 2020).

The findings from this study revealed that source trustworthiness was the weakest antecedent of the individuals' attitudes toward CSR communications. This result is similar to previous findings from other studies, where the researchers reported that there were lower effects from peripheral factors like source credibility/source trustworthiness (than from central factors) on information usefulness/attitudes toward information (Cheung et al., 2008; Erkan & Evans, 2016).

This research demonstrated that external stakeholders were mainly processing information relating to the businesses' CSR activities through the central route, as they considered their communications as elaborate, timely and relevant. However, it also showed that they held positive perceptions about the expertise of content curators who were disseminating information on their CSR credentials via digital media.

6.2 Managerial implications

This contribution has investigated the online users' attitudes about CSR communications and revealed their perceptions about the sources' credibility. It implies that businesses can improve their credentials if they publish quality CSR content that is appreciated by their stakeholders. This research suggests that external stakeholders expected businesses to publish relevant information that is accurate and timely. This finding suggests that there is scope for the businesses to regularly update their CSR webpages with the latest developments. For instance, they can publish certain information and newsfeeds about non-financial matters including on their immediate responses to

COVID-19 like sanitization and hygienic measures in their workplace environments. They may disseminate health and safety information through social media sites or via online video sharing platforms. They can use different digital media to promote their businesses' responsible behaviors toward their employees and the community at large, during different waves of the pandemic.

Ultimately, it is in the companies' interest to communicate about appropriate ESG matters with different stakeholders. Businesses ought to use corporate websites to disseminate information on commercial aspects, corporate governance policies, CSR and/or environmental sustainability initiatives as well as on COVID-19. In this day and age, they should also utilize social media networks (SNSs) on a regular basis, to raise awareness about their website, and to interact on different issues with their followers, in real time. They can publish appealing content including images and videos about their CSR activities to entice the curiosity of stakeholders. They may also share excerpts from their CSR disclosures and could feature forward-looking statements that shed light on their trajectories for a post COVID-19 era.

6.3 Limitations and directions for future research

This study is not without limitations. The measures that were used to capture the data were drawn from ELM and from its related IAM. These theoretical models were mostly referenced in previous studies that were mostly focused on the cocreation of content, including online reviews and electronic word of mouth publicity (Filieri et al. 2018; Filieri & McLeay, 2014; Islam & Rahman, 2017; Erkan & Evans, 2016). Therefore, the survey items were adapted for a study that sought to explore the online users' attitudes toward CSR communications. In this case, the results confirmed the reliability and validity of the constructs. Hence, prospective researchers are encouraged to replicate this study in other contexts.

Future studies may consider different constructs that may be drawn from other theoretical frameworks, to shed more light on the individuals' attitudes toward online communications, information adoption and/or intentional behaviors. Researchers may adopt other constructs to evaluate different aspects of online content. They may investigate perceptions about information access, information understandability, data richness, interactivity and customization capabilities or information completeness, among others. Alternatively, they could determine whether the information is rhetoric, difficult to understand, confusing, ineffective or even useless for online users. Furthermore, alternative research methods and sampling frames can be used to capture and analyze the data. Interpretative studies can explore other stakeholders' in-depth opinions and beliefs on CSR communications and delve deeper into their content. Inductive studies may reveal other important issues on how to improve the quality and credibility of CSR disclosures in the digital age.

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Conflict of interest

The author declares that he has no conflicts of interest.

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