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# Sustainable threads: analyzing the impact of corporate social performance, CSR message authenticity and information transparency on purchase intentions

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# **Abstract**

With the deepening exploration of the study on corporate social responsibility (CSR), CSR has progressively gained significance for enterprises. This study aims to analyze the impact of fashion companies' information disclosure on the intention of Chinese consumers who purchase clothing by providing information related to the environment, suppliers, manufacturing processes, and pricing. An experimental study was conducted using stimuli on 412 consumers in Shandong Province, China. The research results are as follows. First, it was found that consumers' perception of Corporate Social Performance (CSP) has a positive effect on the authenticity of Corporate Social Responsibility (CSR) message and consumers' subjective norms. Second, CSR message authenticity and consumer subjective norms mediate the perception of CSP in the process of leading to purchasing activities. Third, consumers perceive the authenticity of a company's CSR activities according to the degree of transparent information disclosure of the cost and manufacturing process of its products. This study shows that the CSR information provided by the company is authentic depending on the degree of CSR information transparency of the company, and that it leads to a purchase intention when consumers judge that the company's CSR activities are authentic. Accordingly, it is suggested that many fashion companies' CSR activities lead to product purchases when they are continuously conducted on environmental, social problems, and transparency in the production process.

**Keywords:** CSP (corporate social performance), CSR message authenticity, Information transparency, Subjective norms, Purchase intention

# Introduction

Amidst the escalating interest in sustainable development across industries, corporate social responsibility (CSR) has become an essential requirement for effective corporate management. Sustainability is no longer a mere corporate buzzword but a competitive imperative. Brands that incorporate sustainable practices and transparently communicate their corporate social responsibility initiatives not only meet consumer expectations but also gain a distinct competitive edge in the market. This paradigm shift is



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Jung et al. Fashion and Textiles (2024) 11:12 Page 2 of 23

not exclusive to other sectors but is equally transforming the landscape of the fashion industry (Chu et al., 2020). Ethical considerations, including a brand's commitment to fair labor practices, sustainable sourcing, and environmental consciousness, are becoming pivotal factors driving purchasing decisions in the fashion sector (Kim & Woo, 2021; Oanh & Tu, 2023; Papasolomou et al., 2023).

The fashion industry has historically faced societal criticism, becoming a focal point throughout the entire production and consumption lifecycle, involving manufacturing processes, consumer behavior, and product disposal (Aus et al., 2021; Bhuiyan et al., 2023; Dzhengiz et al., 2023). Unethical labor practices, origin-related concerns, price transparency, and environmental degradation have prompted changes in fashion corporate performance (Kang & Hustvedt, 2014a). Understanding the consumer-perceived corporate social performance in the fashion industry is essential for businesses seeking to and build positive relationships with consumers. Companies in the fashion industry are responding by highlighting their CSR initiatives to meet consumer expectations. Notable examples include H&M's sustainability initiatives and Patagonia's commitment to environmental responsibility (Kim & Kim, 2023).

For fashion companies, information disclosure should extend beyond mere public reporting; consumers perceive information disclosure as an integral part of their social responsibility. Consequently, understanding consumer reactions to the CSR information unveiled by fashion companies is crucial. Existing research suggests that, in the consumer information processing journey, a company's CSR information disclosure can serve as a cue in shaping the corporate image (Röding et al., 2022). Furthermore, this formed corporate image may influence consumer evaluations of products and, consequently, consumer responses such as purchase intentions. Examining the impact on consumer purchase intentions when fashion companies transparently disclose information not previously investigated, such as manufacturing processes, pricing, and supply chain details, is timely (Kim et al., 2020).

Meanwhile, Chinese consumers, like their global counterparts, are becoming more discerning about the ethical and social practices of the companies they engage with (Chu et al., 2020). In addition, China's unique cultural context and societal dynamics contribute to the formation of subjective norms. Confucian values emphasizing social harmony and collective welfare may shape Chinese consumers' expectations from companies in terms of social responsibility (Liao et al., 2018). Understanding these cultural nuances is crucial for businesses aiming to align their CSR practices with the subjective norms of Chinese consumers.

Considering the significance of the Chinese market, it is crucial to explore how the social performance of fashion companies, reliable and authentic CSR message, transparent information provision, and specific national consumer characteristics such as subjective norms, impact product purchasing behavior among Chinese consumers. This study aims to analyze the influence of consumer perceptions of CSP, subjective norms, and fashion firms' CSR message authenticity on the intention to purchase fashion products, especially bridging with firms' information transparency including sustainable manufacturing process, fair labor practices, and pure cost structure. Initially, we examined how the perception of CSP affects the perception of CSR message authenticity and consumer subjective norms. We investigated the mediating effects of CSR message authenticity

Jung et al. Fashion and Textiles (2024) 11:12 Page 3 of 23

and consumer subjective norms on the relationship between the perception of CSP and purchase intention. Furthermore, we analyzed the moderating effects of fashion companies' information disclosure in the environmental domain, including production information related to suppliers, manufacturing processes, and information provision regarding pricing and labor conditions. This study contributes to urging genuine CSP within fashion companies, promoting transparent information disclosure, and suggesting strategic approaches for protecting consumers and the environment while advocating for a sustainable fashion industry.

# Literature Review

# Corporate social performance

Corporate Social Performance (CSP) has emerged as a critical factor influencing consumer behavior in recent years (Le et al., 2022). CSP is defined as the extent to which a company's actions contribute to social, environmental, and ethical considerations (Carroll, 1991). There is a growing awareness of the environmental and social challenges facing the world. Issues such as climate change, social inequality, and ethical business practices have become prominent concerns for individuals and communities (Dhar et al., 2022). As a response, stakeholders, including consumers, investors, and governments, are placing greater emphasis on companies' social responsibility (Singh & Misra, 2021). Consumers are becoming more conscientious and socially responsible in their purchasing decisions. Global consumers are willing to pay more for sustainable and environmentally friendly fashion products (Aus et al., 2021). In this context, companies incorporating CSP into their strategies not only appeal to the ethical sensibilities of consumers but also gain a competitive edge in the fashion market.

The importance of CSP lies in its potential to shape corporate image and influence consumer perceptions. Research by Mohr and Webb (2005) and Bhattacharya et al. (2008) suggests that CSP contributes significantly to building consumer trust, a crucial factor in decision-making such as purchase. CSP in the fashion industry has emerged as a critical factor influencing consumer behavior. Peloza and Shang (2011) and Auger et al. (2008) have demonstrated a positive correlation between CSP and consumers' willingness to purchase. Consumers increasingly show a preference for sustainable fashion products associated with socially responsible companies (Becker-Olsen et al., 2006). Fashion companies engaging in socially responsible practices often enjoy an enhanced brand image, positively influencing consumer perceptions (Du et al., 2010).

The global shift towards sustainable and socially responsible business practices has influenced China's fashion landscape. International organizations and initiatives promoting ethical sourcing, fair labor practices, and environmentally friendly production have impacted how Chinese fashion companies approach corporate social responsibility (Chen et al., 2017). As CSP gains importance in China, research related to this topic has begun to take place. Yin (2017) shed light on the challenges faced by Chinese companies in implementing effective CSP strategies, providing insights into the complex interplay between global standards and local expectations. Zhang and Cui (2018) established a link between CSP and increased purchase intentions, suggesting that Chinese consumers exhibit a preference for socially responsible companies.

Jung et al. Fashion and Textiles (2024) 11:12 Page 4 of 23

The Chinese government's commitment to sustainable development has played a pivotal role. Government policies and regulations promoting social and environmental responsibility have prompted fashion businesses to integrate CSP into their core strategies to align with national objectives (Lee & Lee, 2015). Consumer behavior in China has undergone a transformative shift, with an increasing emphasis on conscious consumerism. Modern consumers are placing greater importance on the ethical practices of the brands they support, leading fashion companies to incorporate CSP initiatives as a means of meeting consumer expectations and enhancing purchase intention which is willingness to undertake future actions. Purchase intention refers to "an individual's conscious plan to make an effort to purchase from" a given brand or products (Spears & Singh, 2004, p. 56). Therefore, we hypothesized that Chinese consumers' perceptions of corporate social performance (CSP) would influence their purchase intention of apparel products.

Hypothesis 1: Perception of CSP positively influences purchase intention

# **CSR** message authenticity

Due to the increasingly inauthentic and unfaithful nature of mass marketing, companies are facing growing pressure from consumers who demand greater transparency, honesty, and responsibility (Molleda, 2010). CSR message authenticity, in the context of a company's disclosures, refers to the degree to which the information provided by the company is genuine, accurate, and reliable (Li et al., 2023). It involves the transparency and truthfulness of the data and details shared by the company with its stakeholders, including consumers, investors, and the public. In today's dynamic business environment, where stakeholders demand transparency and accountability, the authenticity of information provided by firms plays an essential role. Inaccurate or misleading information can lead to severe consequences, including financial losses, reputational damage, and legal implications. Ensuring the accuracy and reliability of information shared by companies is essential for maintaining trust, fostering positive relationships, and sustaining long-term success.

The examination of the relationships between the perception of corporate social performance (CSP) and firms' CSR message authenticity has garnered significant attention in recent literature (Li et al., 2023; Lim & Jiang, 2021; Markovic et al., 2022; Pérez, 2019). Scholars have explored how consumers' perceptions of a company's social responsibility are intertwined with their assessments of the authenticity of the information provided by the company. Markovic et al. (2022) conducted an empirical study investigating the link between CSR and brands' authenticity. They found CSR is positively related to customers' behavior such as positive word-of-mouth, through authenticity. Their findings suggested that consumers tend to evaluate the authenticity more positively when they perceive a high level of social responsibility in a company. This study contributed valuable insights into the interplay between CSP and CSR message authenticity. A positive perception of corporate social performance is expected to be associated with higher levels of authenticity attributed to the information provided by the company. Consumers may perceive a socially responsible and highly social performed company as more likely to provide genuine and authentic information. Hence, the following hypotheses are proposed:

Jung et al. Fashion and Textiles (2024) 11:12 Page 5 of 23

*Hypothesis* 2: Perception of CSP positively influences corporate CSR message authenticity:

For consumers, CSR message authenticity is crucial in building trust (Park et al., 2023). Accurate product information, ethical practices, and authentic communication contribute to a positive consumer perception (Yang & Battocchio, 2021). Considering attribution theory, Childs et al. (2019) examined the relationship among the attributes of a CSR campaigns influence customer loyalty, and CSR perceptions. They found firms' CSR message authenticity serves as a bridge between CSP perception and purchase intention. Authentic information acts as a trust-building mechanism, influencing consumers' attitudes and behaviors. When consumers perceive a company's CSP positively and also view the information provided by the firm as authentic, it enhances their trust, subsequently impacting their intention to make a purchase (Yu et al., 2021). Consumer behavior is increasingly influenced by a company's perceived commitment to social and environmental responsibilities. This perception of CSP may impact consumers' intentions to purchase a product or engage with a brand. Firms' CSR message authenticity, reflecting the reliability of the data they communicate, emerges as a crucial factor influencing the translation of CSP perception into actual consumer behavior. Based on previous studies (Afzali & Kim, 2021; Gunawan et al., 2020) that suggested the mediating role of CSR message authenticity, the following hypotheses are proposed:

*Hypothesis 3*: Corporate CSR message authenticity mediates positively the relationship between perception of CSP and purchase intention.

# Subjective norms

Subjective norm refers to the influence of an individual's reference group opinions on the individual's performance of a specific behavior (Ajzen, 1991). According to Fishbein and Ajzen (2009), subjective norms reflect the degree of perceived social pressure to engage or to not engage in a specific behavior such as buying products. Several researchers have argued the relationship between CSP perception and subjective norms. Schuler and Cording (2006), developing the CSP behavioral model for consumers, indicated that positive CSP information perception led to a positive influence on subjective norms. Minton et al.'s cross-cultural study (2018) contributed to the understanding of subjective norms in the context of corporate social responsibility and sustainable consumption. The research highlighted the cultural influences on how consumers form subjective norms based on their perceptions of CSP.

Positive CSP perception contributes to shaping consumer expectations regarding a company's commitment to social responsibility (Sandve & Øgaard, 2014). Subjective norms, in this context, may involve individuals expecting themselves and others to support or engage with socially responsible initiatives based on their positive perception of the company's corporate social performance. The effect of corporate social performance perception on subjective norms involves the influence of positive CSP perception on the development of socially influenced beliefs and expectations. Individuals, influenced by a company's perceived social responsibility, may form subjective norms that align with the socially responsible actions endorsed by the company. Most researchers examined subjective norms as a predicted factor, not a outcomes. Limited studies have explored how consumers' perceptions of a company's social performance impact their subjective

Jung et al. Fashion and Textiles (2024) 11:12 Page 6 of 23

norms, influencing their attitudes and behaviors. We hypothesize individuals who perceive a higher level of corporate social performance in a fashion company are expected to develop more positive subjective norms. The ethical and socially responsible behavior of the company is likely to shape societal expectations and influence individual subjective norms related to fashion choices. Thus, the following hypotheses are proposed:

Hypothesis 4: Perception of CSP will positively influence consumers' subjective norms. Interestingly, despite Chinese culture being characterized as loving harmony and being collectivist, Thøgersen and Zhou (2012) found that social norms play a minor role in Chinese consumers' purchase intentions toward organic food. However, considering that fashion is relatively symbolic and trend-centric to many Chinese consumers, and thus they are more likely to accept an attitude that is in line with the opinion of the majority reference group, we expected that there is a direct path between the subjective norms and the purchase attitude. Little studies have investigated how subjective norms act as influential mediators, shedding light on the intricate dynamics between consumers' perceptions of a company's social performance and their intentions to make a purchase. Sandve and Øgaard's seminal work (2014) explored the mediating effect of subjective norms on the relationship between corporate social activities and purchase intention. The findings indicated that consumers, influenced by their perception of a company's social responsibility, form subjective norms that, in turn, positively affect their purchase intentions. Accordingly, subjective norms are expected to mediate the relationship between the perception of corporate social performance and purchase intention. As individuals internalize social expectations shaped by a company's CSP, their subjective norms guide their intention to purchase fashion products, reflecting the influence of perceived social responsibility on consumer behavior. Based on previous findings and our academic novelty, we proposed the following hypotheses to verify subjective norms as a mediating effect.

*Hypothesis* 5: Subjective norms will positively mediate the relationship between perception of CSP and purchase intention.

# Moderating effects of information transparency

Information transparency is conceptualized as the degree to which information is accessible, comprehensible, and available to relevant stakeholders, fostering openness and accountability (Freeman et al., 1983). Information transparency in CSR encompasses the openness and accessibility of information related to a company's social and environmental initiatives, impacts, and performance (Matten & Moon, 2008). Transparency is essential for addressing ethical concerns and social implications arising from technological advancements (Taddeo, 2016). Transparent disclosure of social performance indicators attracts socially conscious investors and may positively influence investment decisions (Cook et al., 2019; Hong & Kacperczyk, 2009). Transparent reporting on corporate social performance helps companies comply with evolving regulatory requirements related to sustainability and social responsibility (Gray et al., 1987; Marquis & Qian, 2014). Transparent communication about corporate social performance positively influences employee morale and engagement, contributing to increased productivity (Jones et al., 2007; Rupp et al., 2006).

Jung et al. Fashion and Textiles (2024) 11:12 Page 7 of 23

The transparency of information about fashion brands can be described as the accessibility and visibility of consumer information about the brand. The fashion industry, a dynamic and influential sector, is increasingly recognizing the pivotal role of information transparency (Fletcher, 2013; Hwang & Youn, 2023). In an era where consumers demand greater visibility into the production processes, supply chains, and social and environmental impacts of fashion products, information transparency emerges as a key driver for fostering sustainability, accountability, and ethical practices (Goworek et al., 2012). Fashion Revolution has been annually releasing the Fashion Industry Transparency Index for fashion companies since 2014. According to the transparency index for fashion companies, which targets 250 major fashion companies, in 2019, for the first time, three brands—Adidas, Reebok, and Patagonia recorded 64% or more in all 250 evaluation criteria. Esprit and H&M were evaluated at 61%, indicating an increasing interest in corporate information disclosure in the fashion industry, corresponding to the growing attention to Corporate Social Responsibility (CSR) overall. According to Holbrook (2019), Adidas, Reebok, and Patagonia have seen improvements in sales and awareness after increasing their levels of corporate transparency.

According to Granados et al. (2010), corporate information transparency strategies are classified into four categories: the disclose strategy, which involves fully exposing information both internally and externally; the distort strategy, which provides outdated, incomplete, and inaccurate information; the bias strategy, which prioritizes offering information that may harm competitors in the management process; and the conceal strategy, which involves completely hiding information. In the case of fashion companies, it can be said that many have historically employed the conceal strategy regarding the manufacturing process and cost. However, with the increasing societal demand for corporate information disclosure, recent trends indicate a shift. Fashion company Everlane, for instance, has been perceived as a 'conscious business' by consumers after disclosing manufacturing costs and processes. This has led to a significant impact, with the company's value being evaluated at 295 billion KRW after just four years. The disclosure of information by companies is evidently influencing both revenue and corporate evaluations.

However, information disclosure in the fashion industry is still not widespread. This can be attributed to the absence of established criteria for revealing information about material fabrics and sewing structures, compounded by the complex industry structure resulting from the Global Value Chain (GVC). (Dyer et al., 2008). Consequently, consumers often accept the relatively low levels of information disclosure in fashion products. Hence, companies can be perceived as transparent merely by disclosing information on manufacturing processes and production costs.

Previous research on corporate information transparency has predominantly focused on 'information disclosure,' especially in the areas of accounting and finance (Steckler & Clark, 2019). Bhaduri and Copeland (2021) pointed out the scarcity of transparency research in the fashion industry and advocated for studies that investigate transparency in the apparel production process. They found that consumers are more likely to purchase products from companies that willingly provide and clearly explain information. This emphasizes the necessity for transparency research in the

Jung et al. Fashion and Textiles (2024) 11:12 Page 8 of 23

fashion industry, particularly in examining the relationship between information transparency and consumer decision making including purchase intention.

Researchers indicated that the information transparency has a moderating effect in consumer behaviors such as trust building and purchase intention (Kim & Lee, 2018). With greater transparency, consumers will face less uncertainty in making decisions because they will have more information, which helps to resolve their uncertainty about the consequences of product choices. By contrast, with lower transparency, consumers will be less certain about the consequences of product choices. Consumers who have little idea of how fashion firms' information is provided will be uncertain about the expected benefits of product choices. A transparent information allows consumers to make more informed decisions. This can empower them to align their purchase intentions with the subjective norms prevalent in their social circles. And authentic communication often involves transparency, consistency, and a truthful representation of the brand's values and intentions. When a brand is transparent about its communication, consumers are more likely to trust the authenticity of the messages, positively impacting their purchase intention. Thus, we hypothesize the following:

*Hypothesis* 6: Information transparency moderates the relationship between CSR message authenticity and purchase intention.

*Hypothesis* 7: Information transparency moderates the Relationship between subjective norms and purchase intention.

As shown in Fig. 1, we proposed a conceptual model based on hypotheses.

# **Methods**

# Stimuli and pretest

This study constructed a virtual webpage of fashion brand to manipulate information transparency by presenting the product information in two types (low- and high information transparency) to respondents. In a study highlighting the demand for information transparency in fashion supply chains, researchers recently indicated that information transparency incorporates visibility and accessibility (Kim et al., 2020). The stimuli in this study assumed a scenario where information is provided on the detailed product pages accessible to anyone when purchasing fashion items and presented the

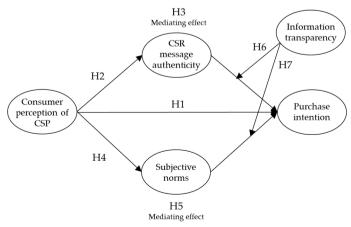


Fig. 1 The conceptual model

Jung et al. Fashion and Textiles (2024) 11:12 Page 9 of 23

information in an easily understandable manner. After providing common information such as product images, prices, and laundry and delivery details in both stimuli, in the low transparency condition, information containing general content about the fashion company's seasonal concept was presented. In the high transparency condition, additional information was presented regarding the fashion company's CSR activities, including cost, supplier information, and the use of materials to reduce environmental pollution.

With the recent increase in consumer preferences for loungewear in the apparel sector, driven by the impact of the COVID-19 pandemic, the market for loungewear has been expanding (Jin & Choi, 2023). In line with this trend, the study included images featuring the most common items of loungewear in the survey to enhance the respondents' engagement with the questionnaire. The preliminary survey, conducted with ten fashion majors as participants, controlled the amount of information in stimuli, categorizing them into low information transparency (general product details page) and high information transparency (CSR detailed information provided on the product details page). The results confirmed that, while maintaining the same composition order of images and text information, the degree of information transparency was perceived differently.

Before validating the hypothesis after creating the stimuli, an independent sample t-test was performed to determine if there was a significant difference in the perception of the supplier between the groups (low and high information transparency) placed in each stimulus. As a result, the average perception was 3.05 (S.D. = 1.64) in the low group on a 7-point scale and was 6.11 (S.D. = 1.055) in the high group, showing a statistically significant difference (t= -22.658, p<0.001). Therefore, it was confirmed that the stimuli were well manipulated. In addition, an analysis of the difference in fashion product purchase amounts between groups was conducted using a chi-square test to verify the stimuli. As a result, the analysis indicated no significant difference ( $\chi^2$ =2.046, p=0.915) in fashion product purchase amounts between the low and high information transparency groups, allowing for hypothesis testing as established in this study.

## Data collection and sample

Online survey was conducted targeting individuals aged 20 to 49 in Shandong Province, China. Shandong Province has systematically and concretely formalized CSR activities for companies, starting to establish standards (Ho, 2013, p. 418). Being homebased to global corporations and historically receiving significant investments from South Korea and Japan, especially centered around Qingdao, Shandong Province is considered to have a higher level of interest in corporate social activities compared to other regions in China. Therefore, this region was selected as the experimental target of this research, and an online survey was conducted. Respondents were recruited through MACROMILL EMBRAIN which is the global research firm, were asked to screen their actual residence (Shandong Province) and provided their consent. The questionnaire was self-administered through an online form where the participants made selections in real-time. A total of 420 questionnaires were distributed, and final 412 were collected to analyze excluding insincere responses. Among them, 200 questionnaires were from the group that participated in the survey using stimuli with low

Jung et al. Fashion and Textiles (2024) 11:12 Page 10 of 23

information transparency, and 212 were from the group that participated in the survey using stimuli with high information transparency.

The collected data underwent data cleaning and was analyzed using the SPSS 26.0 statistical program. First, frequency analysis was conducted to understand the demographic characteristics of survey participants and their purchasing behavior regarding fashion products. Secondly, factor analysis and reliability analysis were carried out as a preliminary step to identify factors influencing the purchasing intentions of Chinese consumers. Thirdly, regression analysis was conducted to examine the impact of fashion companies' CSR activities on the purchasing intentions of Chinese consumers. Fourthly, simple linier regression analysis and Sobel test to were employed to investigate the mediating effects of CSR message authenticity and consumer subjective norms in the relationship between CSP perception and purchasing intentions. Lastly, Moderated Multiple Regression analysis was employed to analyze the moderating effects of corporate information transparency in the relationship where CSP perception influences purchasing intentions through CSR message authenticity and consumer subjective norms.

As shown in Table 1, 67.2% of the respondents were between 20 and 29 years of age, 63.6% were female, 50.7% were married, 25.7% were students and 23.1% were office

**Table 1** Demographic characteristics of the sample (n = 412)

Demographic characteristics	Category	Percentage (%)
Age	20–29	67.3
	30–39	29.1
	40–49	3.6
Gender	Male	36.4
	Female	63.6
Marital status	Married	50.7
	Single	49.3
Occupation	Housewife	2.4
	Students	25.7
	Office workers	23.1
	Professional	8.0
	Managerial administrator	11.9
	Technical professional	11.7
	Production workers	2.4
	Service/Sales	4.9
	Etc	10.0
Educational level	Middle school	2.9
	High school	14.0
	Undergraduate	45.4
	Graduate	37.6
Monthly income (RMB)	Under 12,000	42.7
	12,000 ~ 18,000	15.8
	18,000 ~ 24,000	10.9
	24,000 ~ 30,000	6.6
	30,000~40,000	10.9
	40,000~60,000	5.6
	Over 60,000	7.5

Jung et al. Fashion and Textiles (2024) 11:12 Page 11 of 23

workers, 45.4% graduated from college, and 42.7% claimed a monthly income of less than 12.000 Chinese Yuan.

#### Measurement

The scales for the variables to test the hypotheses were based on scales that had established reliability and validity in previous studies, which were then adjusted by the researcher to fit the context of this study. First, the scale related to the perception of CSP was constructed by integrating three dimensions proposed in the empirical study by Pivato et al. (2008) such as environment, consumers, and employees with a total of 5 items.

The CSR message authenticity was adapted based on the scale used by Hazal and Kang (2018), which was modified from Rawlins' (2008) research. Additional items were included to assess the CSR message authenticity from previous studies (Campbell & Kirmani, 2000; Moorman et al., 1993), resulting in a total of five items. Consumers subjective norms was adapted four items based on Armitage and Conner's study (1999). For firms' information transparency, six items were selected from previous studies (Kang & Hustvedt, 2014a, b). Finally, purchase intention was measured by using six items each were selected from Fishbein and Ajzen's (2009) purchase intentions. A 7-point Likert scale (1 = 'Not at all', 7 = 'Very much') was used for all items except demographic characteristics, and the content of the measurement items is presented in Table 2.

#### **Results and Discussion**

# Measurement validity and reliability

Before testing hypothesis, we aimed to establish the reliability and validity of the scale. The analysis of the reliability coefficient (Cronbach's  $\alpha$ ) revealed that all variables exhibited a reliability coefficient of 0.95 or higher, indicating a notably high level of reliability. Furthermore, to validate the measurement items, a principal component analysis with Varimax rotation was conducted. The results demonstrated eigenvalues of 1.00 or higher and factor loadings of 0.80 or higher for all measurement items, except the one item associated with purchase intention in the factor analysis. This served as confirmation of the validity of the measurement items, and only those contributing to a decrease in reliability were excluded from the analysis. The results of the analysis are detailed in Table 2.

# **Testing hypothesis**

# Effects of the perception of CSP on CSR message authenticity, subjective norms, and purchase intention

To investigate the influence of CSP perception on purchase intention, a simple linear regression analysis was conducted. The result showed an adjusted  $R^2$  of 0.912, indicating that the explanatory power of the regression model is 91.2%. The F-statistic was 2517.479, and the regression model was significant at the p < 0.001 level. Accordingly, CSP perception has a positive impact on product purchase intention, supporting Hypothesis 1. This suggests that if consumers have a positive perception of a brand's CSR activities, they are more likely to intend to purchase products from that company.

To examine the impact of CSP perception on CSR message authenticity, a simple linear regression analysis was performed with CSP perception as the independent variable and CSR CSR message authenticity as the dependent variable. The results

Jung et al. Fashion and Textiles (2024) 11:12 Page 12 of 23

**Table 2** Exploratory factor analysis of variables

Factors	Items	Factor loadings	Cronbach's α
Consumers' perceived CSP	The presented brand voluntarily safeguards the interests and rights of consumers	0.97	0.98
	The presented brand maintains quality throughout all stages of the supply chain	0.97	
	The presented brand considers the safety and health of consumers	0.96	
	The presented brand provides equal opportunities to all employees	0.95	
	The presented brand is environmentally conscious	0.95	
	Eigenvalue = 4.63, Variance explained % = 92.61		
Subjective norms	Most people important to me support my purchase of CSR brand clothing products	0.98	0.95
	Most people important to me want me to buy CSR brand clothing products	0.97	
	Most people important to me think that I should purchase CSR brand clothing products	0.97	
	People important to me would agree with my purchase of fashion brand products engaged in CSR activities	0.97	
	Eigenvalue = 3.77, Variance explained $\%$ = 94.29		
CSR message authenticity	It can be observed that		0.97
	The provided information allows for a sufficient understanding of the CSR activities of the presented brand	0.96	
	The CSR activities of the presented brand are sincere and authentic	0.96	
	The information from the presented brand is honest	0.96	
	The presented brand accurately communicates the details of its CSR activities	0.97	
	The presented brand is clearly and accurately conveying the content of its CSR activities with factual precision	0.97	
	Eigenvalue = $7.35$ , Variance explained % = $91.92$		
Information transparency	It can be observed that		0.98
	The presented brand honestly and diligently provides information about product cost details	0.96	
	The presented brand transparently provides information about raw materials for its products	0.96	
	The presented brand transparently provides information about the origin of its products	0.96	
	The presented brand transparently provides information about labor issues	0.96	
	The presented brand transparently provides information about the labor conditions in its factories	0.95	
	The presented brand honestly and diligently provides information about the product manufacturing process	0.96	
	Eigenvalue = 5.50, Explained variance % = 91.63		

Jung et al. Fashion and Textiles (2024) 11:12 Page 13 of 23

Table 2 (continued)

Factors	Items	Factor loadings	Cronbach's α
Purchase intention	I intend to purchase products from the presented brand	0.96	0.95
	I intend to visit stores that sell products of the presented brand	0.96	
	I tend to recommend the presented brand to others	0.97	
	I am considering purchasing and plan to search for additional information	0.97	
	I tend to make additional purchases of products from the presented brand in the future	0.96	
	Eigenvalue = 5.52, Variance explained % = 91.91		

**Table 3** Effects of perceived CSP on purchase intention

Dependent variable	Independent variable	Non-st	tandardized :ient	Standardized coefficient	t	p
		В	Standardized error	β		
Purchase intention	(constant)	0.150	0.093		1.608	0.109
	CSP perception	0.947	0.019	0.927	50.174***	0.000
$R^2 = 0.912$ , Adj $R^2 = 0.9$	12, F = 2517.479 (p = 0.000)					

<sup>\*\*\*</sup> p < 0.001

showed an adjusted  $R^2$  of 0.908, indicating that the regression model's explanatory power is 90.8%. The F-statistic was 4034.102, and the regression model was significant at the p<0.001 level. Therefore, CSP perception positively influences CSR message authenticity, supporting Hypothesis 2. This indicates that if consumers have a positive perception of a brand's CSR activities, they are likely to believe in the authenticity of the CSR information presented by the company.

To investigate the influence of CSP perception on consumer subjective norms, a linear regression analysis was conducted. The results showed an adjusted  $R^2$  of 0.821, indicating that the explanatory power of the regression model is 82.2%. The F-statistic was 1888.175, and the regression model was significant at the p < 0.001 level. Thus, CSP perception has a positive impact on consumer subjective norms, supporting Hypothesis 4. This implies that consumers' norms regarding social, environmental, and societal issues are influenced by their perception of CSP. In other words, awareness of a company's CSR activities can shape consumers' subjective norms related to the company's social role, potentially leading to an increase in consumer expectations for corporate social responsibility. When consumer perception of a company's CSR increases, consumers are more likely to believe that people around them will support their purchase of sustainable products.

Therefore, H1, H2, and H4 were supported, and the results are presented in Tables 3, 4, and 5.

Jung et al. Fashion and Textiles (2024) 11:12 Page 14 of 23

**Table 4** Effects of perceived CSP on CSR message authenticity

Dependent variable	Independent variable	Non-s coeffic	tandardized cient	Standardized coefficient	t	p
		В	Standardized error	β		
CSR message authenticity	(Constant)	0.915	0.378		2.418*	0.016
	CSP perception	4.875	0.077	0.953	63.515***	0.000
$R^2 = 0.908$ , Adj $R^2 = 0.908$ , F	= 4034.102 ( $p$ = 0.000)					

<sup>\*</sup> p < 0.05

Table 5 Effects of perceived CSP on subjective norms

Dependent variable	Independent variable	Non-s coeffic	tandardized :ient	Standardized coefficient	t	p
		В	Standardized error	β		
Subjective norm	(Constant)	0.303	0.104		2.902**	0.004
	CSP perception	0.921	0.021	0.906	43.453***	0.000
$R^2 = 0.822$ , Adj $R^2 = 821$	F = 1888.175 (p = 0.000)					

<sup>\*\*</sup> p < 0.01

**Table 6** Mediating role of CSR message authenticity in the relationship between CSP perception and purchase intention

Dependent variable	Independent variable	В	S.E	β	t	F	R² (adjR²)
CSR message authenticity	(constant)	0.334	0.109		2.418*	4034.102***	0.908
	CSP perception	0.927	0.022	0.953	63.535***		(0.908)
Purchase intention	(constant)	0.176	0.093		1.898	2501.098***	0.859
	CSP perception	0.942	0.019	0.927	50.011***		(0.859)
Purchase intention	(constant)	0.079	0.084		0.938	1580.230***	0.885
	CSP perception	0.426	0.056	0.419	7.597***		(0.885)
	CSR message authenticity	0.106	0.011	0.533	9.681***		

<sup>\*</sup> p < 0.05

# Mediating role of CSR message authenticity and social norms

To verify the mediating effect of CSR message authenticity and social norms in the influence of CSP perception on purchase intention, Baron and Kenny's hierarchical regression analysis was conducted. In this study, to confirm the mediating effects more decisively, we additionally conducted Sobel's Z test (Abu-Bader & Jones, 2021). The calculation of Sobel's Z value is provided at https://www.danielsoper.com/statcalc/calculator.aspx?id=31.

The results of the analysis of the mediating effect of CSR message authenticity are presented in Table 6. The regression model showed statistical significance in all three stages (Step 1: F = 4034.102, p < 0.001; Step 2: F = 2501.098, p < 0.001;

<sup>\*\*\*</sup> p < 0.001

<sup>\*\*\*</sup> p < 0.001

<sup>\*\*\*</sup> p < 0.001

Jung et al. Fashion and Textiles (2024) 11:12 Page 15 of 23

Step 3: F = 1580.230, p < 0.001), and the explanatory power of the regression model appeared to be 90.8% in Step 1, 85.9% in Step 2, and 88.5% in Step 3. The significance test of regression coefficients revealed that in Step 1, CSP perception ( $\beta = 0.953$ , p < 0.001) was significantly positively associated. This indicates that as CSP perception increases, CSR message authenticity is also likely to increase. In Step 2, CSP perception ( $\beta = 0.927$ , p < 0.001) showed a positive influence on purchase intention. In Step 3, CSR message authenticity was found to have a positive impact on purchase intention ( $\beta = 0.533$ , p < 0.001) supporting H3, and the impact of CSP perception ( $\beta = 0.927 \rightarrow \beta = 0.419$ ) on purchase intention was lower than in Step 2. The results of the Sobel test indicated that the mediating effects of CSR message authenticity were statistically significant ( $Z = 32.107^{***}$ ). Consequently, CSR message authenticity was identified as playing a partial mediating role in the influence of CSP perception on purchase intention.

The results of verifying the mediating effect of consumer subjective norms in the influence of CSP perception on purchase intention showed that the regression model was statistically significant in all three stages (Step 1: F = 1888.175, p < 0.001; Step 2: F = 2501.098, p < 0.001; Step 3: F = 2733.196, p < 0.001), and the explanatory power of the regression model appeared to be 82.2% in Step 1, 85.9% in Step 2, and 93.0% in Step 3 (Table 7).

The significance test of regression coefficients revealed that in Step 1, CSP perception ( $\beta$ =0.906, p<0.001) was significantly positively associated. This indicates that as CSP perception increases, subjective norms are likely to increase. In Step 2, CSP perception ( $\beta$ =0.927, p<0.001) showed a positive influence on purchase intention. In Step 3, subjective norms were found to have a positive impact on purchase intention ( $\beta$ =0.632, p<0.001), and the impact of CSP perception ( $\beta$ =0.927  $\rightarrow$  0.354) on purchase intention was lower than in Step 2. The results of the Sobel test indicated that the mediating effects of social norms were statistically significant (Z=32.849\*\*\*). Therefore, subjective norms were revealed as playing a partial mediating role in the influence of CSP perception on purchase intention, supporting H5.

The analysis of the mediating effects of CSR message authenticity and subjective norms reveals that both CSR information authenticity and consumer subjective norms are critical factors in linking consumer perceptions of a company's CSR activities to purchase

**Table 7** Mediating role of subjective norms in the relationship between CSP perception and purchase intention

Dependent variable	Independent variable	В	S.E	β	t	F	R <sup>2</sup> (adjR <sup>2</sup> )
Subjective norms	(constant)	0.303	0.104		2.902**	1888.175***	0.822
	CSP perception	0.921	0.021	0.906	43.453***		(0.821)
Purchase intention	(constant)	0.176	0.093		1.898	2501.098***	0.859
	CSP perception	0.942	0.019	0.927	50.011***		(0.859)
Purchase intention	(constant)	<b>-</b> 0.015	0.066		<b>-</b> 0.234	2733.196***	0.930
	CSP perception	0.360	0.031	0.354	11.467***		(0.930)
	Subjective norms	0.632	0.031	0.632	20.457***		

<sup>\*\*</sup> p < 0.01

<sup>\*\*\*</sup> p < 0.001

Jung et al. Fashion and Textiles (2024) 11:12 Page 16 of 23

intentions. In other words, when consumers hold positive perceptions of a company's CSR activities and perceive authenticity in CSR communication with fashion firms or brands, there is a higher likelihood of these factors leading to purchase intentions. Furthermore, the ongoing CSR activities of companies can influence the subjective norms of consumers, and the resulting change in subjective norms is expected to generate a positive cyclical effect, ultimately influencing subsequent product purchases.

# Moderating roles of information transparency

A Moderated Multiple Regression (MMR) analysis was conducted to examine the moderating impact of information transparency. All research variables in the regression models utilized their factor scores. MMR was executed by fitting three regression equations. The initial model illustrates the primary effects of predicting a dependent variable Y (i.e., purchase intention) from a predictor X (i.e., CSR message authenticity or subjective norms). In the second model, moderators Z (i.e., information transparency) are included to the first model. The third model introduces interaction terms, specifically the product of a predictor and moderators (X × Z), to the second model. Significance of the F-value of  $\Delta$ R2 (R2 for the 3rd model—R2 for the 2nd model) at the 0.05 or 0.01 level indicates the existence of an X × Z interaction (Aguinis, 1995).

As a result of the moderating analysis of information transparency on the association between CSR message authenticity and purchase intentions (Table 8), the regression model showed statistical significance in all three models (1st model: F=2725.732, p<0.001; 2nd model: F=1895.306, p<0.001; 3rd model: F=1285.687, p<0.001). The explanatory power of the regression model was 86.3% in the first model (adjusted R squared remained the same), 90.3% in the second model (adjusted R squared was 90.2%), and 92.4% in the third model (adjusted R squared remained the same). The Durbin-Watson statistic was 1.844, indicating no issues with the assumption of independence of residuals. The Variance Inflation Factor (VIF) was consistently below 10, indicating no problems with multicollinearity.

**Table 8** Moderating effect of information transparency on the relationship between CSR message authenticity and purchase intention

Variables	1st model	2nd model	3rd model		
	β	β	β	Tolerance	VIF
Independent variables					
CSR message authenticity	0.93***	0.34***	0.22***	0.31	2.77
Moderating variables					
Information transparency		0.62***	0.45***	0.33	2.12
Interaction effect					
CSR message authentic- ity × Information transparency			0.28**	0.41	2.01
$R^2$	0.86***	0.90***	0.92.4***		
$\Delta R^2$ (F-value) <sup>a</sup>			0.02(2.80)**		

<sup>&</sup>lt;sup>a</sup> If the F-value of  $\Delta$  Adjusted  $R^2$  ( $R^2$  for 3rd model– $R^2$  for 2nd model) is significant at 0.05 level or 0.01 level, it indicates the presence of interaction

<sup>\*\*</sup> p < 0.01

<sup>\*\*\*</sup> p < 0.001

Jung et al. Fashion and Textiles (2024) 11:12 Page 17 of 23

Results of the significance test for regression coefficients indicate that, in the first model, CSR message authenticity ( $\beta$ =0.932, p<0.001) significantly and positively influences purchase intention. In other words, higher CSR message authenticity is validated to lead to increased purchase intention. In the second model, CSR information transparency ( $\beta$ =0.621, p<0.001) also significantly and positively influences purchase intention, suggesting that higher CSR information transparency is associated with increased purchase intention. In the third model, the interaction term between CSR message authenticity and CSR information transparency ( $\beta$ =0.285, p=0.007) was found to be significant and positive. This indicates that CSR information transparency plays a positive moderating role in influencing purchase intention through CSR message authenticity. Furthermore, CSR information transparency was verified to enhance the positive impact of CSR message authenticity on purchase intention. Therefore, Hypothesis 6 is supported.

MMR analysis was conducted to examine the moderating role of information transparency between subjective norms and purchase intentions (Table 9). As a result, the regression model showed statistical significance in all three models (Model 1: F=4046.964, p<0.001; Model 2: F=3383.018, p<0.001; Model 3: F=2311.250, p<0.001), and the explanatory power of the model remained consistent, with an adjusted R-squared of 90.8% in Model 1, 94.3% in Model 2, and 94.4% in Model 3. The Durbin-Watson statistic was 1.757, indicating no issues with the independence assumption of residuals. VIF was below 10 for all variables, confirming the absence of multicollinearity issues.

Regarding the significance test of regression coefficients, in first Model, consumer subjective norms ( $\beta$ =0.953, p<0.001) were significantly positive, verifying that higher consumer subjective norms lead to increased purchase intentions. In second Model, CSR information transparency ( $\beta$ =0.452, p<0.001) was also significantly positive, indicating that higher transparency in CSR information corresponds to higher purchase intentions. In third Model, the interaction term between consumer subjective norms and CSR information transparency was significantly positive ( $\beta$ =0.237, p=0.001). This suggests that CSR information transparency plays a positive moderating role in the impact of subjective norms on purchase intentions. Additionally, CSR information transparency enhances the positive influence of consumer subjective norms on purchase intentions. Therefore, Hypothesis 7 is supported.

These moderating effects underscore the importance of transparently disclosing information about products in demonstrating the authenticity of CSR information to consumers. In other words, consumer purchase intention increases when consumers perceive that a company has clearly communicated information regarding the ethics of the product manufacturing process and the cost structure.

# **Conclusions**

# **Major findings**

The primary aim of this study was to analyze the influence of fashion companies' disclosure of information concerning environmental issues, their provision of details about manufacturing processes and pricing, on the attitudes of Chinese consumers towards clothing purchases. The study investigated into exploring the relationship between the credibility of corporate information regarding Corporate Social Responsibility (CSR)

 Table 9
 Moderating effect of information transparency on the relationship between subjective norms and purchase intention

n		-	-		
Variables	1st model	2nd model	3rd model		
	β	β	β	Tolerance	VIF
Independent variables					
Subjective norms	0.95	0.54***	0.40***	0.36	1.69
Moderating variables					
Information trans-		0.45 ***	0.35 ***	0.65	2.45
parency					
Interaction effect					
Subjective			0.23 ***	0.37	1.74
norms × Informa-					
tion transparency					
$\mathbb{R}^2$	0.90	0.92***	0.94***		
ΔR <sup>2</sup> (F-value) <sup>a</sup>			0.02(2.80)**		

<sup>a</sup> If the F-value of ∆ Adjusted R<sup>2</sup> (R<sup>2</sup> for 3rd model–R<sup>2</sup> for 2nd model) is significant at 0.05 level or 0.01 level, it indicates the presence of interaction

 $^{**}p < 0.01$   $^{***}p < 0.001$ 

Jung et al. Fashion and Textiles (2024) 11:12 Page 19 of 23

activities, as evidenced in prior research, and consumer appraisals of these CSR initiatives. Specifically, the study extensively scrutinized the moderating role of information transparency in shaping consumer perceptions of CSR information authenticity. While previous research acknowledges the persuasive effect of companies presenting their CSR objectives to consumers (Beckman et al., 2009; Forehand & Grier, 2003), this study holds significance by directly examining the role of corporate information transparency in influencing CSR activities. To empirically validate these research objectives, a survey was conducted in Shandong Province, China. The results of the study are as follows:

Firstly, perceived Corporate Social Performance (CSP) had a positive impact on Chinese consumers' subjective norms and their perception of CSR information authenticity. This suggests that when Chinese consumers are informed about a brand's CSR initiatives, it influences their judgment of the authenticity of CSR-related information associated with corporate activities and shapes their subjective norms. Secondly, CSR information authenticity and consumer subjective norms had a positive influence on purchase intentions. The acknowledgment by Chinese consumers of the authenticity of CSR activities in response to societal demands directly translates into purchasing behavior.

Thirdly, in the sequence leading from perceived CSP to purchase activity, CSR information authenticity and consumer subjective norms mediate this relationship. Hence, CSR information authenticity and consumer subjective norms are deemed critical in directly impacting corporate CSR activities on Chinese consumers' purchasing decisions. Fourthly, CSR information transparency was observed to moderate the relationship between CSR information authenticity, consumer subjective norms, and purchase intentions. The transparency of corporate information disclosure increases the positive effect of the authenticity of CSR activities and subjective norms on consumer purchase intention. This finding aligns with Kang and Hustvedt's (2014a, 2014b) study, affirming that a brand's information transparency directly affects attitudes and trust towards the brand more than its CSR activities. Hence, Chinese consumers are likely to perceive companies with high information transparency as having higher authenticity in their CSR activities and subsequently adjust their subjective norms, leading to purchase intentions.

# Managerial implications

The results of this study contribute to the industrial significance of this paper, and the summary is as follows. The first observation highlights the notable interest of Chinese consumers in corporate social responsibility (CSR) activities and emphasizes the impact of this awareness on their decision-making processes when purchasing fashion products. Consequently, it becomes imperative for fashion companies entering the Chinese market to acknowledge the critical importance of the authenticity of their CSR activities when undertaking diverse CSR initiatives. The second key finding underscores that the perceived Corporate Social Performance (CSP) mediates the process leading to purchasing activity, emphasizing the roles played by CSR information authenticity and consumer subjective norms. This underscores the importance for companies in China to move beyond merely publicizing the outcomes of CSR activities and focus on ensuring that consumers perceive the authenticity of the company's CSR endeavors, subsequently influencing their purchase intentions.

Jung et al. Fashion and Textiles (2024) 11:12 Page 20 of 23

The third critical insight highlights that, to evaluate the authenticity of CSR activities, transparent practices concerning the sourcing of raw materials, production processes, and cost disclosure for apparel products are pivotal variables. Fashion companies are urged to shift their focus towards the consumer-perceived authenticity of CSR activities through transparent information disclosure about products, rather than solely emphasizing various CSR initiatives. Consequently, fashion companies should recognize that sustained devotion to their CSR philosophical direction, and transparent information disclosure about product production processes and corporate activities have the potential to significantly boost sales of their fashion products among Chinese consumers.

# Theoretical implications

Along with its industrial significance, the academic importance of this study can be outlined as follows. While prior research has primarily concentrated on measuring authenticity within the realm of accounting information disclosure and corporate information transparency, this study illuminates the importance of advancing information transparency within fashion companies. By furnishing details about the manufacturing process and product costs, fashion companies can reinforce the perceived authenticity of their CSR activities among consumers, ultimately driving tangible purchases. Evident from the empirical analysis results, variations in the impact of CSR information authenticity and consumer subjective norms on purchase intentions were noted based on the moderating variable of information transparency. While this study provides meaningful results signifying that these variables mediate the effect of perceived Corporate Social Performance (CSP) on purchase intentions, the incorporation of information transparency as a moderating variable significantly amplifies the statistical explanatory power. Therefore, the inclusion of information transparency as a moderating variable in this study contributes to the formulation of theoretically sophisticated models for communication strategy development in future CSR activities.

# Limitations and future research directions

Despite these achievements, this study has limitations related to sample bias, as it was exclusively conducted in the Shandong Province region of China. The constrained sample size indicates the necessity for sample expansion to encompass consumers from across China in future research. Moreover, an unexplored aspect within the various factors of fashion companies' information transparency pertains to understanding what influences the authenticity of CSR activities and consumer subjective norms. Specifically, research examining which factor among the diverse elements showcasing information transparency in fashion companies—such as pricing policies, product information, and manufacturing processes—exerts the greatest influence is yet to be conducted. Exploring this aspect in future studies could provide clear guidance on essential information disclosures for various companies, including fashion enterprises, in their CSR activities and how to effectively leverage them.

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Jung et al. Fashion and Textiles (2024) 11:12 Page 21 of 23

#### Authors' contributions

KWO is a principal investigator who designed the research plan and experiments. XT carried out the data collection and analyzed the data. HJJ conceptualized the framework and drafted the manuscript. All authors have read and approved the final manuscript.

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#### Availability of data and materials

The data sets used and analyzed during the current study are available from the corresponding authors on reasonable request.

#### **Declarations**

### **Competing interests**

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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Jung et al. Fashion and Textiles (2

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