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Management of sustainability and well-being for individuals and society

Conference Proceedings

Short Papers

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Short Papers

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*Arabella Mocciaro Li Destri, Marta Ugolini,
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SONIA MARIACARMELA STRANO	<i>University of Messina</i>
LENKA SVAJDOVA	<i>VŠB-Technical University of Ostrava</i>
ANNUNZIATA TARULLI	<i>University of LUM</i>
FRANCESCO TESTA	<i>Sant'Anna School of Advanced Studies, Pisa</i>
MARCO TREGUA	<i>University of Napoli Federico II</i>
ORONZO TRIO	<i>University of Salento</i>
REBECCA TRIVELLI	<i>University of Chieti e Pescara</i>
ANNA MARIA TUAN	<i>University of Bologna</i>
ANNALISA TUNISINI	<i>University Cattolica del Sacro Cuore</i>
GIANLUCA VAGNANI	<i>Sapienza University of Roma</i>
NICOLA VARRONE	<i>University Magna Graecia di Catanzaro</i>
ŠÁRKA VELČOVSKÁ	<i>VŠB-Technical University of Ostrava</i>
DONATA TANIA VERGURA	<i>University of Parma</i>
MASSIMILIANO VESCI	<i>University of Salerno</i>
MILENA VIASSONE	<i>University of Torino</i>
VANIA VIGOLO	<i>University of Verona</i>
FRANCESCO VITELLARO	<i>University of Genova</i>
FILIPPO VITOLLA	<i>University of LUM</i>
AGOSTINO VOLLERO	<i>University of Salerno</i>
ROBERTO VONA	<i>University of Napoli Federico II</i>
SIMONE VONA	<i>University of Chieti e Pescara</i>

CLODIA VURRO
ALESSANDRA ZAMPARINI
LORENZO ZANNI
CRISTINA ZERBINI
CRISTINA ZILIANI
ANTONELLA ZUCHELLA

University of Milano
University della Svizzera Italiana
University of Siena
University of Parma
University of Parma
University of Pavia

To the reader,

this volume contains the long papers of the Sinergie-SIMA 2024 Management Conference, hosted by the University of Parma on June 13th and 14th 2024.

Theory and practice in the field of management have been challenged by the emergence of sustainability and well-being as major global policy priorities. Both sustainability and well-being are complex, value-laden, and strongly interconnected; however, they tend to exist in separate realms.

Sustainability literature has recorded an evolution in the way the concept of sustainable development is understood, leading to the articulation of sustainable development as human “well-being” and “flourishing”, rather than “needs”. Nevertheless, some scholars have pointed out a lack of clarity in the conceptualization, which causes some ambiguity in terms of definition (Ronen & Kerret, 2020). Kjell (2011) observed that human needs and well-being are poorly understood, characterized, and developed by sustainability research. Along the same vein, Helne & Hirvilammi (2015) observed that the overarching goal of sustainable development (i.e., well-being) has often been narrowly interpreted, mainly in economic terms, while connections between the natural environment and human flourishing have been overlooked. More recently, O’Mahony (2022) remarked that the literature conceptualizing human well-being continues to exist largely outside sustainable development. Hence, placing well-being more clearly within the sustainability framework could be highly beneficial to sustainability.

Concurrently, the literature on well-being is almost entirely dissociated from the contributions of nature or the relationships with ecological and planetary systems (Roberts et al., 2015), and the importance of social dimensions is an emergent conclusion. Therefore, the rationale of contextual systems inherent to sustainability research (incorporating views of times, society, and biosphere) could significantly enrich well-being research, fostering a more holistic perspective on well-being and an increased awareness of the limits of individual well-being pursuits (Kjell, 2011).

In brief, though well-being has major implications for sustainable development and vice versa, the body of literature that effectively integrates sustainability and well-being remains in an embryonic stage.

The above considerations aim to act as catalysts for an interdisciplinary debate within the field of management. Enriching the conception of flourishing well-being in sustainability and the contribution of nature to well-being can produce impactful scientific research, as O’Mahony (2022) points out. Equally important is the analysis of the links between sustainability and well-being, encompassing synergies and trade-offs at the organizational level, in value chains, and in interactions with stakeholders across various industries.

The Sinergie-SIMA 2024 Management Conference welcomed contributions based on different theories, methodological approaches, and units of analysis with the potential to empower a transformation for flourishing individuals, society, and the natural world alike. More precisely, the Conference was a great occasion to discuss the research efforts of our research community within tracks related to the:

- Conference theme (Management of sustainability and well-being for individuals and society),
- SIMA thematic groups (Entrepreneurship, Innovation & Technology Management, Intelligenza manageriale nel management, International Business, Marketing, Purpose-driven Businesses, Retailing & Service Management, Small & Family Business, Strategic Communication, Strategy & Governance, Supply Chain Management, Logistics & Operations, Sustainability, and Tourism & Culture Management),
- special tracks (Examining the social and environmental relevance of sustainable digital business models: Impact on business practices and consumers, Growing resilient Italian SMEs, and Perspectives on grand challenges in international business and implications for companies),

- Management Case Studies.

The Conference call for papers gave the opportunity to submit either short and long papers. Overall, the editorial staff received 277 submissions of which 215 short papers and 62 long papers.

For the *short and long papers*, the evaluation followed the peer review process, with a double-blind review performed by, respectively, one or two referees - university lecturers and experts about the topic - selected among SIMA and the community of Sinergie members.

In detail, the referees applied the following criteria to evaluate the submissions:

- clarity of the research aims,
- accuracy of the methodological approach,
- contribution in terms of originality/innovativeness,
- theoretical and practical contribution,
- clarity of communication,
- significance of the bibliographical basis.

The *peer review* process resulted in full acceptance or rejection of the submissions. In the case of disagreement among reviewers' evaluations, the decision was taken by the Chairs of the SIMA thematic groups or conference track. Each work was then sent back to the Authors together with the referees' reports. The suggestions received by the referees were used by the Authors during the presentation of their research works at the Conference.

The evaluation process ended with the acceptance of 211 short papers and 58 long papers. This volume proposes the papers whose Authors have authorized their publication.

All the long papers published in this volume were presented and discussed during the Conference and published online on the web portal of Sinergie-SIMA Management Conference (<https://www.sijmsima.it/>).

While thanking all the Authors, Chairs, and participants, we hope that this volume will contribute to advance knowledge about the management of sustainability and well-being for individuals and society.

The Conference Chairs

Guido Cristini, Beatrice Luceri, Arabella Mocciano Li Destri, and Marta Ugolini

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Construct of Corporate Social Responsibility Scepticism: Implications and Insights from the Literature

RONGTITYA RITH¹ RICCARDO SPINELLI²

Abstract

This study provides a scoping review on the corporate social responsibility (CSR) vis-à-vis scepticism scholarship and appraises how the two concepts have been examined and contextualised in relation to one another. The findings illustrate the intricate process nature of CSR scepticism, given that CSR can yield both buffering and boomerang effects on CSR practitioners. The thematic analysis performed on 58 studies (published from 2007 to 2022) elaborates on CSR scepticism as a multi-dimensional construct with three distinctive typologies identified with regards to how the two topicalities have been cross-examined in the extant literature: “Typology 1: Dispositional scepticism and the buffering effect of CSR”, “Typology 2: Situational scepticism and the boomerang effect of CSR”, and “Typology 3: Centrality of CSR scepticism and its mitigation”. This study offers a conceptual insight into the prevalent issue of CSR scepticism, whilst also informing marketing, communication, and public relations professionals about the necessity of mitigating CSR scepticism, which has emerged as a barrier to effective CSR implementation and communication processes.

Key words: Content analysis; CSR; literature review; scepticism; skepticism; stakeholder management

Framing of the research. Stakeholders have become more observant and pessimistic about corporate actions and communications in general, and this era has been witnessing a surging decrease in trust amongst stakeholders (Du et al., 2010). Within the corporate social responsibility (CSR) context, scepticism arises when stakeholders perceive that companies engage in and communicate about their CSR actions with ulterior motives. Due to heightened levels of public scepticism, it is imperative that companies discern what CSR activities to undertake and how to disseminate CSR information effectively to accommodate a vast variety of different stakeholders and attain their legitimate support (Skarmeas and Leonidou, 2013). Nevertheless, the inherent risk of public scepticism is involved in both CSR implementation and communication processes (Kim and Rim, 2019). To a certain extent, stakeholders might personally experience discrepancies in CSR claims, and they may develop dispositional tendencies to resist organisations’ persuasive attempts by deliberately questioning their CSR efforts and imposing their sceptical views on the organisations’ intentions and motives (Yoon et al., 2006). Such public scepticism exists on so large of a scale that it imposes a hardship on contemporary business organisations as they strive to demonstrate their CSR efforts (Xu and Kochigina, 2021). The crux of the ironic argument is that those stakeholders are sceptical when companies “do not” engage in CSR to fulfil their social and ethical responsibility; nevertheless, they are still sceptical when companies “do” engage in CSR endeavours. This irony is contrary to the common notion that CSR is a win-win proposition to create the so-called “shared value” for business and society (Porter and Kramer, 2006).

Public scepticism can be so pervasive that CSR endeavours may become a double-edge sword for businesses when they are not perceived positively by stakeholders. Despite the fact that scepticism towards CSR can obstruct the success of CSR implementation and communication, CSR scepticism in its own entirety has not been well conceptualised and contextualised in the extant literature (Kim and Rim, 2019; Rim and Kim, 2016). The extant proliferation of CSR research has largely indicated a consensus that stakeholders are generally more optimistic about companies that engage more attentively in CSR initiatives (e.g., Becker-Olsen et al., 2006; Ellen et al., 2006). However, scepticism is simultaneously more prevalent surrounding organisational attempts at CSR implementation and communication processes (Kim and Rim, 2019). Stakeholders have become more doubtful about corporate CSR actions and communications (Connors et al., 2017) since they are under the impression that business organisations largely employ CSR as a marketing tactic to capitalise on consumers’ goodwill (Pirsch et al., 2007).

In the CSR context, scepticism originates from the conflicting paradox between the “for-profit” nature of business and the “altruistic” nature of CSR itself. CSR scepticism can be defined as the general public’s inclination to question and doubt an organisation’s claim of socially responsible positions and actions (Du et al., 2010; Rim and Kim, 2016). If stakeholders perceive that a company is using CSR strategically to reap certain organisational benefits, they are more likely to be sceptical of the concerned CSR practice. The crux of the argument is that stakeholders may care less about a

¹ University of Genova
e-mail: rongtitya.rith@edu.unige.it

² University of Genova
e-mail: riccardo.spinelli@economia.unige.it

company's CSR actions than about its motives (Ellen et al., 2006). Their responses to CSR are a result of not only the actual CSR practice itself, but also their evaluation of the CSR practice in relation to the company as a whole (Becker-Olsen et al., 2006).

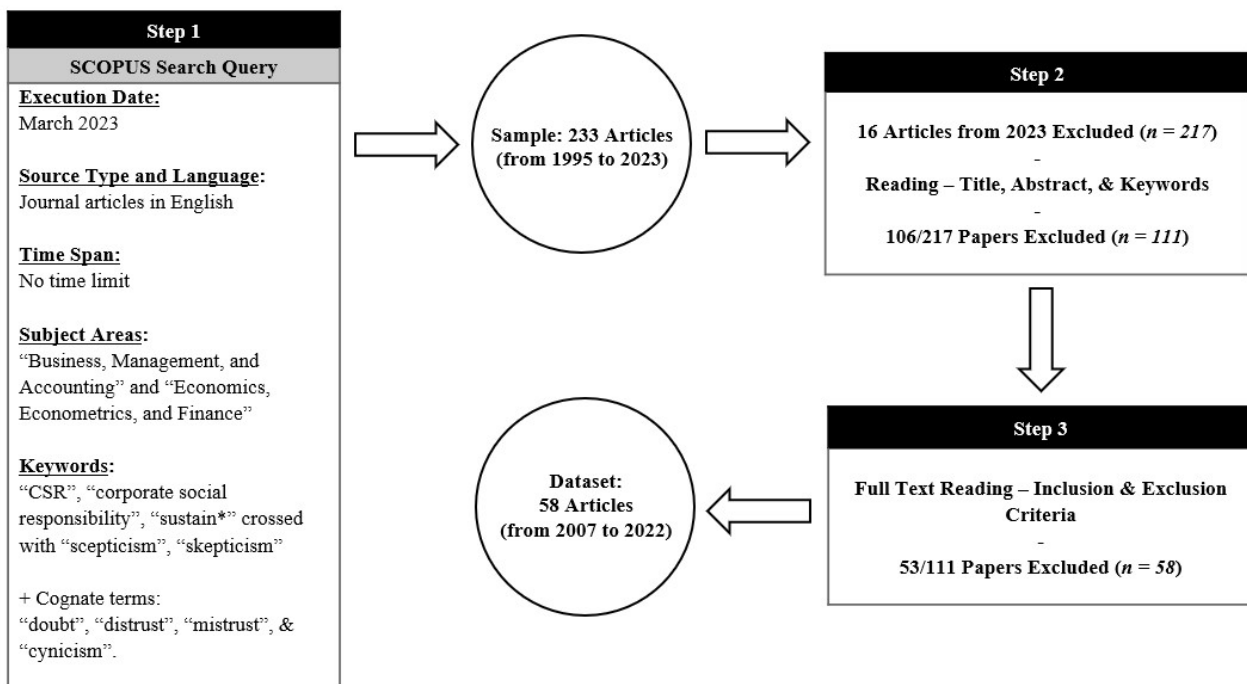
Despite the prevalence of public scepticism towards corporate CSR implementation and communication, studies on the antecedents and outcomes of CSR scepticism remain limited. This dearth of research is imperative to address for several reasons. First, scepticism is an intriguing phenomenon manifesting within a range of corporate governance strategies, including firms' CSR communication (Dunn and Harness, 2018; Love et al., 2022; Ma and Bentley, 2022), cause-related marketing (Vlachos et al., 2016), or crisis communication (Jung and Lee, 2022; Wei and Kim, 2021). Second, negative consumer responses towards corporate actions are quite detrimental, such as boycotting (Klein et al., 2004), cynicism (Chon and Kim, 2021; Serrano Archimi et al., 2018), or distrust (Ginder and Byun, 2022; Kim and Rim, 2019). Third, scepticism against CSR is on the rise although contemporary businesses have been extensively implementing CSR initiatives and publicising their CSR-related accomplishments. On another note, there have been reported incidents of corporate controversies that have worsened both issues of corporate transparency and hypocrisy in relation to organisational attempts at implementing and disseminating CSR actions (Lee and Comello, 2019).

Purpose of the paper. Contemporary business organisations engage in various CSR initiatives to accomplish their strategic goals or make positive contributions to their respective societies. Astonishingly, scepticism has become more prevalent surrounding CSR claims since stakeholders are sceptical of the extent to which those companies live up to their professed standards. Notwithstanding the abundant CSR research in various disciplines, the management literature over-fixates on CSR strategic paybacks, and less attention has been devoted to examining why CSR may be under siege. The purpose of this study is to analyse the process nature of CSR scepticism as a multi-dimensional construct through a scoping literature review of the current output of CSR vis-à-vis scepticism literature. This study takes an initial step towards conceptualising CSR scepticism by not only analysing its process nature, but also elaborating on its underlying determinants and outcomes. By doing so, this review contributes to a nascent research stream explicating the current workings and linkages between the CSR and scepticism topicalities, whilst aiming to inspire a continuous effort in theorising and pragmatizing research pertaining to the issue of CSR scepticism in its entirety.

Methodology. This literature review adopted the scoping method. According to Munn et al. (2018), researchers may choose to conduct a scoping review when the purpose is to scope a specific literature body, clarify concepts, or investigate the conduct of previous research. In addition, scoping reviews are particularly "useful for examining emerging evidence when it is still unclear what other, more specific questions can be posed" (Munn et al., 2018, p. 2). This objective is appropriate for the descriptive nature of this study, given that it does not emphasise any specific research questions in relation to the research context in question (i.e., the process nature of CSR scepticism).

To warrant academic rigour and quality, this review followed the five-step framework proposed by Arksey and O'Malley (2005): (1) identifying the study's scope, (2) identifying the scale of relevant studies, (3) selecting relevant studies, (4) charting the data, and (5) summarising and reporting results. Figure 1 below illustrates the first three steps of the literature search.

Figure 1: Execution steps of the literature search



In Step 4, thematic analysis was performed on the dataset, and we manually examined the full contents of the 58 articles against their strategic focuses, research aims, and findings. The bibliographic details of the dataset were recorded and developed into a literature database via MS Excel. Once established, the database was examined for patterns, themes, and anomalies. Following the data analysis, the descriptive and thematic findings in Step 5 could be elaborated.

Results. *The dataset comprises 58 articles published between 2007 to 2022. Those articles were published across 29 journal outlets, including Public Relations Review (n = 6), Journal of Business Ethics (n = 5), Journal of Marketing Communications (n = 5), Corporate Social Responsibility and Environmental Management (n = 4), Journal of Brand Management (n = 4), and Journal of Business Research (n = 4). Additionally, majority of the articles came from the United States (n = 31) and certain European countries, specifically the Netherlands (n = 4) and the United Kingdom (n = 3). France, Germany, Italy, Spain, and Greece each contributed one study. In Asia and Oceania, India and Malaysia each contributed 2 articles, and one article originated from Australia. In terms of theoretical foundations, this review has identified 29 theories explicitly referenced in 44 studies. The remaining 15 studies were not framed around any theories. Attribution theory was the most utilised theoretical framework (n = 12). Other prominent theories include legitimacy theory (n = 3), cognitive dissonance theory (n = 3), and stakeholder theory (n = 2), to name a few.*

Furthermore, the thematic analysis performed on the 58 papers enabled a further exploration of their research aims, strategic focuses, and findings. Our aim was to reconcile recurring themes that may explicate the CSR scepticism construct and its dimensions and outcomes. Following the thematic analysis, we could identify and distinguish three distinctive typologies to explain how the CSR and scepticism topicalities have been cross-examined and contextualised in the current literature in relation to one another.

Typology 1: Dispositional Scepticism and the Buffering Effect of CSR

Typology 1 comprises 14 articles. This category represents the overarching “buffering” effect of CSR on public scepticism and posits that scepticism is relatively “inherent” amongst stakeholders. Studies falling within this scope typically revolve around the role of scepticism as an underlying antecedent issue in relation to various CSR-related practices.

The extant literature has provided an insightful implication that public scepticism towards organisational altruism of CSR generally stems from the conflicting paradox between the “profit-maximising” priority of business organisations and the “altruistic” nature of CSR. The empirical work of Kim and Rim (2019), for example, posited that scepticism can be more inherent in nature amongst cynical stakeholders. In fact, for-profit business organisations are perceived to be seeking profit maximisation as their main priority. This naturally leads people to doubt the ulterior motives of any corporate CSR practices and perceive them as less altruistic. Kim (2022) has also stated that CSR scepticism is rising, and it is intricately connected to the capitalistic nature of businesses. This perspective is also applicable to and more prominent in the context of stigmatised industries operating in controversial business settings (Austin and Gaither, 2019). Prior research has shown that public scepticism is more inherent towards controversial corporations, and scepticism is an antecedent of corporate CSR-related actions.

In addition, the empirical evidence captured in the dataset has largely indicated that CSR scholars have been striving to identify factors influencing scepticism towards organisational altruism and stakeholders’ perceptions towards CSR motives and manifestations (Teah et al., 2022). When the attribution of ulterior motives is triggered, stakeholders are more likely to evaluate organisations and their CSR practices in a negative manner (Vanhamme and Grobbsen, 2009). Amidst public scepticism against CSR actions and communications, organisations ought to attenuate the scepticism towards their altruism and pursue to build a quality brand-consumer relationship (Shankar and Yadav, 2020). Specifically, the study of Park (2022) has investigated the mediating role of scepticism in determining how corporate social advocacy (CSA) can help build quality stakeholder relationships. In this regard, corporations can signal their sincerity by engaging in CSA-related practices and taking a more definitive and supportive stance on major societal issues (Park, 2022).

Although CSR communication enhances the visibility of a company’s CSR efforts, the more the company communicates, the more likely negative consumer reactions (i.e., scepticism) may also occur (Love et al., 2022). The work of Kang and Atkinson (2021) stressed on pro-environmental CSR messages in the hotel industry and examined the effects of message objectivity and consumers’ CSR-oriented and advertising-oriented responses. Their findings demonstrated that objective and outcome-focused messages are more effective in reducing consumers’ scepticism and leading consumers to perceive CSR as more public-serving. Likewise, Hall et al. (2021) have built a conceptual model that demonstrates the effects of CSR storytelling and suggested that organisations can leverage the storytelling process to convey their CSR actions in a more effective manner. On another note, the empirical study of Jung and Lee (2022) emphasised the importance of maintaining a continuous and consistent CSR communication efforts to sustain favourable perceptions and expectations of stakeholders.

Typology 2: Situational Scepticism as the Boomerang Effect of CSR

Typology 2 consists of 25 articles in the dataset. This category represents a literature body that examines the “boomerang” effect of CSR on scepticism. Studies within this category typically address CSR as a causal determinant perpetrating public scepticism, whilst also addressing various impacts of scepticism.

Business organisations have a strong tendency to inform stakeholders that they are committed to CSR, and they

disseminate their CSR activities accordingly. Nevertheless, there is also risk involved in communicating about CSR initiatives. Previous studies have demonstrated that consumers are generally sceptical about CSR claims since they are under the impression that companies mostly employ CSR as a “window-dressing” or “green” strategy to take advantage of consumers’ supportive intentions (Connors et al., 2017; Leonidou and Skarmeas, 2017). This perspective is also applicable to when CSR is strategically employed to attenuate a crisis situation (Ham and Kim, 2020). Companies can be perceived negatively although they do good deeds through CSR. This phenomenon can be explained as the boomerang effect of CSR which consequently induces public scepticism.

Skarmeas and Leonidou (2013) and Skarmeas et al. (2014) have further explained how consumer scepticism towards CSR develops and its influence on important consumer-related outcomes. Their findings revealed that attributions of egoistic and stakeholder-driven motives elicit consumer scepticism towards CSR, whilst value-driven attributions inhibit scepticism. In fact, this consumer behavioural aspect has been examined thoroughly by several studies. To exemplify, the work of Kwon and Ahn (2020) studied the effect of green CSR scepticism on consumers’ attitude, reactance, and behavioural intention. The empirical work of Alhouti et al. (2016) identified factors that influence the perceived authenticity of CSR initiatives. Likewise, Samuel et al. (2018) further reiterated the importance of addressing the CSR authenticity gap. Their verdicts have largely agreed that, in addition to engaging in CSR, a strategic approach must also consider the extent to which consumers perceive their CSR initiatives as authentic and genuine.

Additionally, prior studies have also suggested that scepticism towards CSR is closely related to scepticism towards conspicuous forms of CSR communication (Kim and Rim, 2019) which may include CSR claims with regards to environmental sustainability (Cheah et al., 2022), CSR messages (Dunn and Harness, 2018), or CSR advertising (García de los Salmones and Pérez Ruíz, 2018). Certain studies have also addressed consumer scepticism associated with cause-related marketing (e.g., Singh et al., 2009; Vlachos et al., 2016).

Additionally, research on public attributions of companies’ CSR motives has been pushing the forefront of CSR literature. Previous studies on CSR motives have empirically demonstrated negative effects of public scepticism towards a wide range of CSR manifestations. When publics question a firm’s sincerity, they tend to discredit the firm’s CSR actions and messages and may instead pose a negative evaluation (Skarmeas and Leonidou, 2013). How publics perceive a firm’s motivations for engaging in CSR initiatives is crucial, given that their perceptions and evaluations may alter the overall effectiveness of corporate CSR activities (Ellen et al., 2006).

Typology 3: Centrality of CSR Scepticism and Its Mitigation

Typology 3 includes 19 articles in the dataset. This category represents a literature body that centrally examines CSR scepticism in its own entirety. Studies belonging to this typology typically emphasise the impacts of CSR scepticism on organisational or consumer outcome variables as well as the presence of external variables and their roles in mitigating the issue of CSR scepticism itself.

Previous research has provided empirical insights into the role of corporate strategies that aim to mitigate public scepticism. Moreno and Kang (2020) conducted a study to examine the role of consumer evaluations of a company’s CSR communication process from both content and delivery perspectives. They suggested that the delivery of CSR information can be more important than the content itself in inducing scepticism. Their findings also indicated that the fit between a company’s core values and the CSR activities they communicate can play a significant role in alleviating scepticism, whilst the fit between consumers’ personal values and the CSR activities does not have significant effects on scepticism.

On a different note, a few studies have adopted a more psychological approach in understanding consumer behaviour with regards to CSR scepticism. The paper from Ramasamy et al. (2020), for instance, has examined the effect of human values on consumer CSR perceptions towards cosmetic companies’ CSR practices. Consumer scepticism was found to have a moderating effect on the relationship between human values of openness to change, self-transcendence, and conservation towards their CSR perceptions. Their results allow decision makers to better understand the influence of consumers’ value system on their CSR perceptions, whilst elucidating the boundary conditions posed by scepticism and amplifying the need for organisations to emphasise the notion of CSR authenticity. Another empirical study from Moscato and Hopp (2019) was conducted to examine certain psychological aspects of sceptics or cynics, involving the role of personality characteristics in consumer scepticism of CSR activities.

Within the CSR communication domain, Dunn and Harness (2018) adopted a mixed method approach in their study to explain how social media communication can shape CSR attributions and influence consumers’ CSR scepticism. Similarly, Joireman et al. (2018) have explored whether company advertisements promoting a firm’s good actions generate more positive responses when the advertisements contain concrete CSR-based claims or images. The work of Pomeroy and Johnson (2009a) emphasised the pros of corporate image advertising and its central role as a communication tool to help inform the public about organisations’ CSR effort. Their other work (Pomeroy and Johnson, 2009b), on the other hand, critically discussed the cons associated with CSR-based corporate image advertising, whilst also proposing two message variables, namely social topic information and social impact claim specificity.

The abundance of research pertaining to scepticism vis-à-vis CSR communication implies that companies face a major challenge in successfully and authentically communicating their good deeds, especially if their contributions are closely related to their core business activities (van Rekom et al., 2014). Overall, companies are becoming more involved in a wide array of CSR activities, and they often publicise their good deeds to demonstrate their CSR efforts, yet Elving (2013) proposed that organisations ought to be mindful and attentive when communicating about their CSR commitment.

Research limitations. *It is equally important to note that this scoping review has certain limitations to be disclosed. First, this review purposefully targeted only peer-reviewed journal articles to maximise academic rigour and quality. In this regard, we may have neglected the grey literature which may also offer insightful perspectives. Second, we only utilised Scopus to constitute the dataset. Thus, we may have missed some other relevant works published on other platforms. Another limitation is that only articles written in English were targeted. The concept of CSR has been known to differ and vary across different social, economic, and cultural settings. As a result, we may have neglected some other relevant studies published in foreign languages. Future research may consider more types of publications and databases to accumulate more studies and constitute larger datasets for future systematic reviews or meta-analyses. Future research may also incorporate studies published in foreign languages to help enhance the current knowledge.*

Managerial implications. *This study contributed a conceptual insight and clarity into the prevalent issue of CSR scepticism, whilst also informing marketing, communication, and public relations professionals about the need to mitigate CSR scepticism, a prominent managerial issue that can obstruct effective CSR implementation and communication processes. To enhance and maximise public support and legitimation of CSR implementation and communication, academics and practitioners need to comprehend the process nature of CSR scepticism, thereby to effectively manage the said issue and its detrimental impacts.*

Originality of the paper. *This scoping literature review depicts the status quo of the extant scholarly research pertaining to CSR scepticism. The relevance and growing importance of this research area is quite apparent as there has been a surging interest in examining CSR scepticism from both academics and practitioners from inter-disciplinary fields. Our consolidation of the current research output has unveiled important determinants and outcomes of CSR scepticism as a multi-dimensional construct. As scepticism is a complex concept which originates from a wide array of research streams (e.g., marketing, public relations, communication, management, consumer behaviour, etc.), our consolidation of insightful implications and contributions from previous studies enabled us to explicate the CSR scepticism construct and its process nature.*

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