SOCIALLY RESPONSIBLE OR MERELY A PUBLIC STUNT? CSR, SKEPTICISM, AND COMPANY EVALUATION OF CIGARETTE COMPANIES

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ABSTRACT

Introduction/Main Objectives: Corporate Social Responsibility (CSR) has become a strategic tool for companies in controversial industries to enhance their public image. Indonesian cigarette manufacturers are no exception, frequently engaging in CSR initiatives that trigger public scrutiny regarding their true intentions, i.e. whether these actions are genuinely altruistic or simply calculated efforts to improve their reputation. Therefore, it is both interesting and important to investigate how the public evaluates the CSR programs of cigarette companies.
Background Problems: This research aims to examine how various types of CSR initiatives (health, environment, sports, and education) affect public's skepticism, and in turn, influence overall evaluations of the company.
Novelty: Departing from prior studies that often treat CSR as a uniform construct, this research compares the effects of various CSR types and examines the mediating role of skepticism towards CSR in a controversial industry in Indonesia.
Research Methods: An experimental study was conducted, where 144 participants were randomly assigned to four different treatment groups (health, environment, education, and sports). The participants were given brief information about Rokoqu, a hypothetical cigarette

company, its CSR initiatives, and key facts of tobacco risks. Well-established scales were used to measure the variables.
Findings/Results: Results showed that skepticism towards CSR had a negative effect on company evaluation. However, CSR types did not significantly influence skepticism. Therefore, skepticism did not mediate the relationship between CSR initiatives and company evaluation. Health and education-related CSR had no significant difference in influencing company evaluation, while environment and sports-related CSR affected company evaluation more negatively than health-related CSR did.
Conclusion: While CSR types do not trigger skepticism, they can affect company evaluation differently. Environment and sports-related CSR are found to influence company evaluation more negatively than health and education-related CSR.
Implementation Potential: CSR programs may backfire in the context of companies operating in controversial industries, especially if the initiatives are misaligned with their reputation and public expectations.

Keywords: Corporate Social Responsibility (CSR); Cigarette company; Skepticism towards CSR; Company evaluation.
JEL Classification: M31, M140

1. INTRODUCTION

In a nation where the tobacco industry significantly bolsters the economy yet simultaneously poses a formidable public health challenge, Corporate Social Responsibility (CSR) initiatives by cigarette companies present a profound paradox. This research delves into the intricate dynamics of public perception, moving beyond a simplistic view of CSR to examine how distinct types of social investments ranging from health and environmental endeavors to educational and sports sponsorships shape consumer skepticism and ultimately influence company evaluation within Indonesia's controversial tobacco sector. By dissecting these nuanced relationships, this study aims to shed light on the efficacy, or indeed the potential backfire, of CSR strategies in industries marked by inherent societal tension, offering critical insights for both corporate strategists and public health advocates.

Indonesia's cigarette industry represents a notable paradox. While it significantly contributes to the economy through job creation and substantial tax revenue (Nugroho & Setjianingrum, 2024), it is also widely regarded as a global public health threat, with its products directly causing millions of deaths annually (Crosby et al., 2019). In response to this conflict, cigarette companies have heavily invested in Corporate Social Responsibility (CSR) initiatives to rebuild their reputations (Fooks et al., 2013). CSR has become a vital strategy for companies in controversial industries, including the cigarette industry, to manage their public image (Cai et al., 2012). However, these initiatives often spark public debate over the companies' true intentions (Hirschhorn, 2004), as consumers may grow skeptical when they are unsure whether the companies' good deeds are genuine or just marketing ploys to improve their image (Forehand & Grier, 2003). In some cases, CSR can ultimately damage the company's image rather than improve it (Yoon et al., 2006).

To address this issue, the present study aims to gain a deeper understanding of public perceptions toward CSR in highly controversial industries, specifically within the context of Indonesia's cigarette sector. Unlike the previous research which treats CSR as a uniform concept, this research adopts a comparative approach to assess how different types of CSR initiatives (health, education, environment, and sports) influence public evaluations of companies. Additionally, this study also investigates whether skepticism serves as a mediating factor in the relationship between CSR types and company evaluation, offering insight into the psychological mechanisms that may either support or undermine the effectiveness of CSR efforts. Accordingly, the following research questions are examined:

RQ_1: How do different types of CSR initiatives (health, education, sport, environment) directly influence company evaluation?

RQ_2: Does skepticism mediate the relationships between different types of CSR initiatives and company evaluation?

2. LITERATURE REVIEW

2.1 Company Evaluation

Company evaluation is closely linked to corporate reputation, a strategic asset that is inferred from the firm's past actions (Weigelt & Camerer, 1988). Because a company's reputation arises from its unique history and internal systems, it represents a valuable and inimitable competitive advantage (Fombrun, 1997; Barney, 1991). Moullin (2007) defined company evaluation as the perceived quality and value of an organization to its stakeholders, while Cortés (2025) described it as the systematic process of assessing a company's financial, operational, and strategic aspects against its goals. Companies desire favorable evaluations because they signal high product quality, facilitate marketing efforts, and help management identify strengths to enhance their image (Raithel et al., 2010; Tarczyński et al., 2020).

2.2 Corporate Social Responsibility (CSR)

Carroll (2025, p. 2) argued that CSR encompasses "the economic, legal, ethical, and discretionary categories of business performance". In line with this viewpoint, it is also described as a company's actions and strategies that address the expectations of its stakeholders, while aiming for positive financial, social, and environmental performance (Aguinis, 2011). Hence, CSR can be defined as a company's strategic commitment to meeting stakeholder expectations and achieving a positive triple-bottom-line.

As a vital strategy, CSR offers extensive benefits, including enhanced stakeholder relations, improved corporate image, and greater employee commitment (Ahmadi, 2024; Asemah et al., 2013; Du et al., 2010; Porter & Kramer, 2006). These advantages stem from CSR's ability to shape public perception, which fosters a positive company evaluation (He & Lai, 2014). Even with controversial industries, studies show that CSR initiatives can cultivate a more positive evaluation of a company (Arli et al., 2015; Savell et al., 2015; Bialous & Peeters, 2012; Fooks et al., 2011; Hirschhorn, 2004). A study by Brown and Dacin (1997) found that consumers' knowledge on a company's social initiatives directly influences their overall evaluation of the company and its products. Thus, the following hypothesis is proposed:

H_1: CSR types (health, education, sport, environment) will affect company evaluation differently.

2.3 Skepticism Toward CSR

Consumer skepticism, a tendency to disbelieve claims (Obermiller & Spangenberg, 1998), is a critical factor in evaluating CSR. It refers to the specific distrust of a company's true motives behind its social initiatives (Forehand & Grier, 2003) and often functions as a psychological defense mechanism to resist persuasion (Friestad & Wright, 1994) and to protect individuals from potentially disingenuous corporate messaging (Rim & Kim, 2016). This skepticism is often intensified due to the contradiction between a company's profit-driven goals and the nature of CSR, which is a voluntary commitment to create a better society (Rim & Kim 2016). Initiatives that are perceived as authentic, value-driven, and having a high 'fit' with the company's core business tend to lower skepticism (Skarmeas & Leonidou, 2013; Allhouti et al., 2016; Elving, 2013). Conversely, when consumers perceive inconsistency, such as a cigarette company launching a health-focused campaign, they tend to attribute the CSR effort to selfish motives, which heightens skepticism and leads to a poorer company evaluation (Lange et al., 2010; Forehand & Grier, 2003).

This literature suggests that skepticism is a crucial variable in explaining how CSR affects company evaluation. Skarmeas and Leonidou (2013), for instance, reported that skepticism acted as a vital mediating variable. If an initiative is met with high skepticism, any potential positive effects on company evaluation are likely to be severely weakened or negated entirely (Yoon et al., 2006). For CSR to create a more favorable company evaluation, it must first successfully lower consumer skepticism (Ellen et al., 2006). This indicates that skepticism plays a crucial role in determining the success or failure of a CSR strategy. This leads to the second research hypothesis:

H_2: Skepticism towards CSR will mediate the relationships between types of CSR and company evaluation.

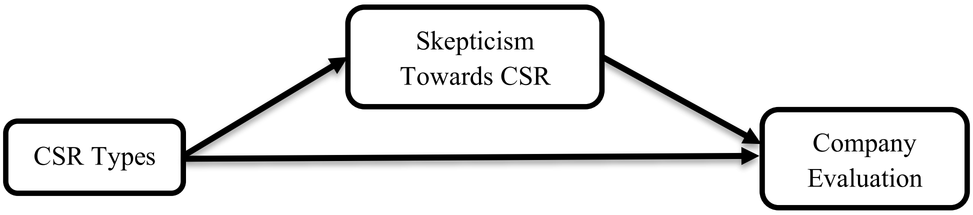

Figure 1. Research Framework

3. METHOD

3.1 Samples and Procedures

Online questionnaires with randomized different CSR scenarios were distributed to Indonesians aged 18 years old and above. This age threshold was chosen because it marks the age at which an individual is legally recognized as an adult, capable of making independent decisions and forming their own opinions (Icenogle, 2019). A total of 144 participants were randomly allocated into four different CSR types (health, environment, education, and sports) (see Table 1).

All the participants received information regarding a fictional cigarette company named Rokoqu, as follows:

> *"Rokoqu is one of Indonesia's biggest cigarette companies. In 2024, Rokoqu achieved a higher amount of revenues, profits, sales volume, and market share than other cigarette companies. This company is supported by a variety of top-*

quality staff, ranging from world-class engineers and researchers, expert manufacturing specialists, as well as top-level experts in marketing, finance, communication, and human resource management."

Table 1. Distribution of CSR Types Across Participants

CSR Types	Number of Respondents	Percentage
Health–related CSR	46	31.94%
Environment–related CSR	25	17.36%
Education–related CSR	42	29.17%
Sports–related CSR	31	21.53%

Additionally, the participants were given facts regarding risks associated with tobacco, a key ingredient of cigarettes. The information was cited from the World Health Organization (2023):

"WHO (World Health Organization) has recently released important information regarding the dangers of tobacco:

1. *Tobacco kills nearly half of the smokers who remain adamant and don't quit.*
2. *Every year, more than 8 million people pass away due to tobacco usage, including around 1.3 million passive smokers.*
3. *Around 80% out of 1.3 billion tobacco users in the world reside in low to middle-income countries.*
4. *Every form of tobacco and its usage is dangerous, and there is no safe level of tobacco usage.*
5. *The cost of using tobacco is huge, this includes hospital bills for diseases caused by tobacco, as well as the high death rate due to tobacco use."*

Participants were then provided with additional information based on the CSR type to which they were assigned (see Table 2).

Table 2: CSR Scenarios Used in the Study

Health-Related CSR:	***Environment-Related CSR:***
"Rokoqu is one of the biggest corporate supporters in the field of cancer research and health issues. In 2024, Rokoqu supported the National Cancer Association as well as handing out multiple grants to institutions dedicated to combating cancer. Aside from that, the company has worked hand in hand with various organizations in	*"Rokoqu is one of the biggest contributors to environmental issues and has donated 1% of their earnings as a grant to support ecological causes as well as organizations that combat climate change. Rokoqu has also partnered with organizations that place emphasis towards renewable energy infrastructures, regenerative organic*

the cancer community to increase awareness and provide more resources towards cancer combatting efforts."	*agriculture, water conservation, sustainable material usage, and many more. The company also provides funds for small businesses that aim to create a better environment."*
Education-Related CSR:	***Sports-Related CSR:***
"Rokoqu is one of the biggest supporters in the development of education in Indonesia. This company created a foundation under its name, Rokoqu Mulia Foundation (RMF), to give out scholarships to financially disadvantaged yet high performing students. At this moment, the scholarship program has helped more than 50.000 students from all around the country."	*"Rokoqu is one of the biggest supporters of sports in Indonesia, especially football, badminton, and basketball. The company has sponsored multiple clubs and sport leagues in both regional and national scales. A few athletes that were sponsored by the company have managed to win high profile competitions in both national and international scales."*

About 59% of the participants were males and almost half of them (48.61%) were aged between 18 and 25 years old. 52.08% were non–smokers and 24.31% of the participants were light smokers (1–10 cigarettes per day).

3.2 Measures

The dependent variable, company evaluation, was measured using four 7-point semantic differential scale items following the question "How would you rate Rokoqu?" The items consist of "extremely unfavorable – extremely favorable", "extremely negative – extremely positive", "extremely bad – extremely good", and "extremely not likable – extremely likable" (Yoon et al., 2006). Consumer skepticism was measured using eight items adapted from Rim and Kim (2016) (7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree). Meanwhile, CSR types were manipulated using the CSR scenarios as listed in Table 2.

4. RESULTS AND DISCUSSION

4.1 Validity, Reliability, BLUE Classical Assumption Tests

Using Cronbach's Alpha, the reliability test results showed that there was a strong internal consistency between the items and their respective variables (company evaluation =

0.862; Skepticism = 0.835). The Pearson correlation test showed that all significance values were below 0.05, confirming the validity of all items.

The Durbin-Watson test for the regression showed a result of 1.765. Based on the Durbin-Watson table with n = 144 and k = 2, the upper bound (d_u) is 1.7559. Since the Durbin Watson value was between d_u and 4-d_u, there were no symptoms of autocorrelation.

The residuals of the regression are considered to be normally distributed if the significance value is above 0.05 (Hair et al., 2019). The result showed a significance value of 0.200, hence signifying that the residuals were indeed normally distributed.

Linearity occurs when the significance value of the deviation from linearity is above 0.05 (Hair et al., 2019). The significance value obtained from the test was 0.627, hence there is indeed a significant linear relationship between skepticism and company evaluation.

The safety range of VIF for multicollinearity is 10, where anything above is considered to have critical multicollinearity issues. The VIF results for both CSR and skepticism are 1.000, indicating no multicollinearity.

To determine the existence of heteroscedasticity, the Park test was conducted. If the significance value is over 0.05, heteroscedasticity is not present in the regression model. The results show that heteroscedasticity is indeed not present in the regression model, as the CSR's significance value showed 0.704 and skepticism's significance value showed 0.121.

4.2 Hypothesis Testing Results

The Hayes PROCESS Model 4 was used to test both the direct and indirect effects. Health-related CSR is treated as the control group, and thus, the results of other CSR types are compared to health-related CSR. The results in Table 3 show that health-related and education-related CSR did not have any significant differences in influencing company evaluation ($\beta = -0.331$, $p = 0.173$), while environment-related ($\beta = -0.956$, $p = 0.001$), and sports-related CSR ($\beta = -0.768$, $p = 0.1728$), affected company evaluation more negatively than health-related CSR did. Thus, H_1 is supported, where CSR types have different direct effects on company evaluation.

For the mediation effect, the results in Table 3 showed that none of the indirect effects were significant, suggesting that skepticism failed to mediate the relationships between education-based, environment-based, and sports-based CSR initiatives and company evaluation. Furthermore, Table 4 reveals that while skepticism had a significant negative effect on company evaluation ($\beta = -0.558$, $p < 0.001$), CSR did not significantly affect skepticism. Therefore, H_2 is not supported.

Table 3. Direct Effects, Total Effects, and Indirect Effects

CSR Types	Direct Effect	Total Effect	Indirect Effect	Significance
Education CSR (X_1)	–0.3307 (p = 0.1728)	–0.1972 (p = 0.4593)	0.1335 CI [-0.0759; 0.3728]	Both direct and indirect (insignificant)
Environment CSR (X_2)	–0.9563 (p = 0.0009)	–0.7993 (p = 0.0108)	0.1569 CI [-0.0864; 0.4317]	**Direct (significant)** Indirect (insignificant)
Sport CSR (X_3)	–0.7682 (p = 0.0039)	–0.7600 (p = 0.0096)	0.0082 CI [-0.2811; 0.2937]	**Direct (significant)** Indirect (insignificant)

Table 4. Relationships Between Variables

Path	Coefficient	Significance Value
Education CSR → Skepticism	–0.2394	0.2501
Environment CSR → Skepticism	–0.2814	0.2455
Sports CSR → Skepticism	–0.0146	0.9484
Skepticism → Company Evaluation	–0.5576	0.0000

4.4 Discussion

There are no significant differences in how education-based CSR affects company evaluation when compared with health-based CSR. However, environment-based CSR and sports-related CSR impact company evaluation more negatively than health-based CSR does. Consumers may view environment-related CSR efforts as greenwashing, conveying a false image that portrays companies as more eco-friendly than they actually are, while marketing their products accordingly instead of making a genuine effort to improve the environment (Aggarwal & Kadyan, 2014). Sports-based CSR is viewed to have a more negative effect as it is perceived as merely a marketing or promotional tool and is believed to be contradictory with the negative effects of smoking cigarettes.

These CSR initiatives do not affect skepticism significantly when compared to health-related CSR. This might be caused by the baseline skepticism people have towards the cigarette companies and the existence of organizational stigma, giving the organizations a label that is deeply flawed and causes discredit to the organizations (Devers et al., 2008), which makes it hard for the companies to reduce skepticism via CSR. As shown in the results, skepticism plays a significant negative role towards company evaluation. Put simply, the more skeptical someone is toward a company's CSR initiatives, the worse he/she thinks about that company. When a cigarette company performs CSR, the message becomes ineffective because of the already existing skepticism (Forehand & Grier, 2003). Ultimately, while the CSR initiatives and skepticism do impact company evaluation directly, the mediation impact of skepticism is insignificant due to none of the CSR types significantly affecting skepticism itself. These findings suggest that both CSR types and consumer skepticism towards CSR can serve as independent predictors or antecedents of company evaluation.

5. CONCLUSION

The purpose of this research is to examine whether different types of CSR implemented by cigarette companies would affect company evaluation through the mediation of skepticism towards CSR. The findings suggest that certain types of CSR (environment and sports) have a more negative significant impact on company evaluation when compared to health-related CSR. However, when it comes to the skepticism towards CSR as the mediator, there are no significant differences between the four types of CSR in influencing company evaluation. Skepticism does not mediate the relationships between all four types of CSR and company evaluation. This suggests that not every CSR initiative can be effective in influencing how people perceive the company, as well as different CSR initiatives might actually impact the evaluation negatively.

6. IMPLICATIONS, LIMITATIONS, AND FUTURE RESEARCH

This study provides important insights for companies who operate in controversial industries like cigarette companies. When CSR programs are not aligned with the company's reputation and public expectations, they may backfire and lead to a more negative evaluation of the company. Thus, thorough planning of the types of CSR initiatives to align with public expectations is important.

Despite the findings, this study has a limitation. It focuses only on one industry in Indonesia, which might limit the generalizability of the results to other industries. Future research may explore different research contexts, including different controversial businesses (e.g., mining, oil and gas, fast fashion, and pharmaceuticals industries) and different regions or countries. It is also equally interesting to examine the roles of different mediating variables, such as inferred motives, moral decoupling, perceived suspicion of genuine altruism, and so forth. By doing so, the research can be expanded to include wider and more variative data that can be used by marketers of cigarette companies.

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