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From Corporate Social Responsibility to Consumer Preference the Mediating Role of Corporate Image and Brand Trust

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ABSTRACT
Corporate social responsibility has become an important consideration in consumer evaluation, brand management, and the development of sustainable competitive relationships. However, the relationship between corporate social responsibility and consumer preference remains theoretically complex because responsible corporate conduct does not automatically translate into favourable consumer choices. This conceptual paper develops an integrated framework explaining how perceived corporate social responsibility may influence consumer preference through two distinct mechanisms: corporate image and brand trust. The framework draws on stakeholder theory, signalling theory, social identity theory, and the stimulus–organism–response perspective. It conceptualises corporate image as an evaluative mechanism reflecting consumers' overall impressions of an organisation and brand trust as a relational mechanism reflecting confidence in a brand's reliability and integrity. The paper proposes direct, parallel mediation, and sequential relationships among these constructs while recognising the influence of perceived CSR authenticity, consumer awareness, and brand–cause congruence. Its theoretical contribution lies in clarifying the complementary roles of corporate image and brand trust within a single consumer preference framework and distinguishing preference from purchase intention, loyalty, and advocacy. The paper concludes with theoretical propositions, managerial implications, and directions for empirical investigation, particularly in emerging markets.
Keywords: Corporate social responsibility, corporate image, brand trust, consumer preference, consumer behaviour, signalling theory, stakeholder theory..

1. INTRODUCTION

Corporate social responsibility (CSR) has evolved into an important component of corporate strategy, stakeholder management, and brand development. Contemporary businesses are increasingly evaluated not only on product quality, price, and service performance but also on their treatment of employees, environmental practices, ethical conduct, and contributions to society. These developments have increased interest in understanding whether and how CSR influences consumer evaluations and preferences.

Carroll (1991) conceptualised CSR through economic, legal, ethical, and philanthropic responsibilities. This framework established that corporate responsibility extends beyond charitable contributions to include the broader obligations associated with business conduct. From a consumer perspective, these responsibilities may provide information about corporate values and influence how organisations are evaluated relative to competitors.

Nevertheless, the relationship between CSR and consumer preference is not necessarily direct or uniformly positive. Sen and Bhattacharya (2001) demonstrated that consumer responses depend on company-related factors, consumer characteristics, and the perceived fit between CSR initiatives and consumer values. Their work indicates that CSR may influence consumer behaviour differently across circumstances. Similarly, Du, Bhattacharya, and Sen (2010) emphasised the importance of CSR communication, consumer awareness, and stakeholder attributions in determining whether responsible corporate activities generate favourable responses.

An important question is therefore how CSR perceptions are translated into consumer preference. Two constructs are particularly relevant to this process: corporate image and brand trust.

Corporate image represents consumers' overall impressions of an organisation. It may be influenced by perceptions of ethical conduct, social responsibility, reputation, service quality, and corporate credibility. Brand trust, in contrast, concerns consumers' confidence in a brand's reliability and integrity. Although these constructs may be related, they represent distinct aspects of the consumer–company relationship.

A favourable corporate image may make an organisation more attractive to consumers, while brand trust may reduce uncertainty and increase confidence in the brand. CSR may contribute to both mechanisms, although the nature and strength of the relationships may depend on the

credibility of corporate activities and the extent to which consumers consider CSR relevant to their choices.

Existing research has investigated several of these relationships. Khan and Fatma (2023), for example, examined CSR, brand trust, brand image, and consumer word of mouth in Indian retail banking. Makudza et al. (2024) examined perceived CSR and consumer brand preference through brand credibility and brand attitude in pre-emerging economies. These studies demonstrate that CSR-related consumer outcomes can be explained through different mediating constructs. They also indicate the importance of distinguishing the constructs and pathways examined in previous research from those proposed in a new conceptual framework.

The present paper develops an integrated dual-mediation framework in which corporate image and brand trust are proposed as complementary mechanisms linking CSR perceptions to consumer preference. The framework also considers a potential sequential pathway and identifies contextual factors that may influence the proposed relationships.

1.1 Research objectives

The objectives of the paper are:

To explain the conceptual relationship between perceived CSR and consumer preference.

To examine the proposed mediating roles of corporate image and brand trust.

To integrate relevant theoretical perspectives into a coherent conceptual framework.

To identify contextual conditions that may influence CSR-related consumer responses.

To develop theoretical propositions and future research directions.

1.2 Research questions

The paper addresses four questions:

How may perceived CSR influence consumer preference?

How do corporate image and brand trust provide distinct explanations of this relationship?

Under what conditions may CSR fail to translate into favourable consumer preference?

How can the proposed framework advance theoretical understanding of CSR and consumer behaviour?

2. CONCEPTUAL APPROACH

This paper adopts a theory-driven conceptual research approach. It draws on established theories and published academic literature to develop a proposed explanation of the relationships among perceived CSR, corporate image, brand trust, and consumer preference.

The paper is not an empirical study, systematic literature review, or meta-analysis. It does not involve primary data collection, original statistical analysis, or quantitative aggregation of published findings.

The conceptual development proceeds in three stages. First, established theories are examined to explain why CSR may influence consumer perceptions and responses. Second, previous research on CSR, corporate image, brand trust, and consumer outcomes is synthesised to identify the proposed relationships. Third, the resulting framework is expressed through theoretical propositions that can be examined in future empirical studies.

The literature is selected to provide theoretical foundations and relevant examples of previously investigated relationships. The review is selective rather than exhaustive; consequently, the proposed framework should be understood as a theory-building contribution requiring further validation.

3. THEORETICAL FOUNDATIONS

3.1 Stakeholder theory

Stakeholder theory provides a foundational explanation of why CSR may matter to consumers. Freeman (1984) argued that organisations must consider the interests of groups that affect or are affected by organisational activities.

Consumers are important stakeholders because they evaluate corporate conduct, purchase products and services, and influence corporate reputation through their responses. When consumers perceive that a company recognises its social and ethical responsibilities, they may form more favourable evaluations of that organisation.

Stakeholder theory therefore explains the relevance of CSR to consumer relationships. However, it does not establish that every CSR initiative will improve consumer preference. The response depends on the importance consumers attach to particular responsibilities and their perceptions of corporate conduct.

3.2 Signalling theory

Signalling theory explains how observable information can communicate otherwise difficult-to-assess characteristics. Spence (1973) originally developed this perspective in labour-market economics, but its underlying logic is relevant to consumer markets.

Consumers often have limited information about an organisation's internal practices, ethical standards, supply chains, and long-term intentions. Credible CSR initiatives may serve as signals of corporate values and managerial priorities.

However, CSR claims can also generate scepticism when consumers perceive them as exaggerated or inconsistent with actual corporate behaviour. Du et al. (2010) highlighted the importance of communication and stakeholder attributions in determining the effectiveness of CSR initiatives.

Signalling theory therefore suggests that CSR may influence corporate image and brand trust when consumers perceive the underlying signals as credible. It also explains why CSR communication without consistent corporate conduct may fail to produce favourable consumer responses.

3.3 Social identity theory

Social identity theory explains how individuals develop aspects of their identities through their associations with social groups. Tajfel and Turner (1979) established the foundational perspective, while Bhattacharya and Sen (2003) applied organisational identification concepts to consumer–company relationships.

Consumers may favour companies whose values and activities align with their own beliefs and identities. CSR initiatives addressing socially meaningful issues may

strengthen this alignment among consumers who identify with those causes.

This perspective provides a potential explanation for why CSR may influence consumer preference even when competing products offer similar functional benefits. Consumers may regard the social or ethical characteristics of a company as part of its overall attractiveness.

Nevertheless, consumers differ in their values, priorities, and support for particular causes. Social identity theory therefore supports a conditional rather than universal relationship between CSR and consumer preference.

3.4 Stimulus–organism–response framework

The stimulus–organism–response perspective provides an organising structure for the proposed conceptual model.

In the present framework, perceived CSR represents the stimulus. Corporate image and brand trust represent internal evaluative and relational mechanisms through which consumers interpret CSR-related information. Consumer preference represents the response.

This perspective helps explain why CSR may influence consumer preference indirectly. Consumers may first develop an impression of the organisation and an assessment of the brand's reliability before deciding which brand they favour.

The framework also allows for a direct relationship between CSR and consumer preference, recognising that some consumers may value responsible corporate conduct independently of corporate image and brand trust.

The stimulus–organism–response framework is used here as a conceptual organising device rather than as evidence that the proposed causal relationships have already been established.

4. LITERATURE REVIEW

4.1 Corporate social responsibility and consumer preference

CSR encompasses corporate responsibilities relating to economic performance, legal compliance, ethical conduct, philanthropy, and social and environmental consequences. Carroll's (1991) framework provides an established foundation for understanding these responsibilities.

From a consumer perspective, CSR can contribute to perceptions of corporate legitimacy, ethical commitment, and social value. These perceptions may influence the relative attractiveness of a company or brand.

Sen and Bhattacharya (2001) demonstrated that CSR initiatives can generate different consumer responses depending on the nature of the initiative, company characteristics, product-related considerations, and consumer preferences. Their findings challenge the assumption that socially responsible conduct always produces favourable purchasing outcomes.

More recently, Makudza et al. (2024) examined relationships between perceived CSR and consumer brand preference through brand credibility and brand attitude. This research is particularly relevant because it addresses preference directly and illustrates that CSR-related preferences may be explained through mechanisms other than corporate image and brand trust.

The literature therefore provides a basis for proposing a relationship between CSR and consumer preference while highlighting the need to identify the mechanisms and conditions underlying that relationship.

4.2 Corporate image as an evaluative mechanism

Corporate image concerns the overall impressions and associations consumers hold about an organisation. These perceptions may reflect ethical behaviour, social responsibility, product quality, service experiences, corporate communication, and reputation.

CSR may contribute to corporate image by associating an organisation with socially valued activities. When consumers regard these activities as credible and consistent with corporate conduct, they may develop more favourable impressions of the organisation.

Research by Chen et al. (2021) examined relationships among CSR, corporate image, and customer trust in a hotel context during a crisis. The study illustrates the importance of considering CSR and trust together when examining corporate image. However, its context and outcome structure should not be treated as direct empirical validation of the present consumer preference model.

Corporate image is proposed as a mediator because CSR-related information may first influence consumers' overall organisational evaluations, which may subsequently contribute to brand preference.

A distinction is necessary between corporate image and brand image. Corporate image refers to impressions of the organisation, whereas brand image concerns the associations linked to a particular brand. These constructs may overlap when a corporate brand is used across products, but they should not automatically be treated as interchangeable.

4.3 Brand trust as a relational mechanism

Brand trust reflects consumers' confidence in a brand's reliability and integrity. Chaudhuri and Holbrook (2001) examined the role of brand trust and brand affect in explaining brand performance outcomes, highlighting the importance of trust in consumer–brand relationships.

CSR may strengthen brand trust when consumers interpret responsible conduct as evidence of integrity and commitment to stakeholders. Consistent environmental practices, fair treatment of employees, and credible social initiatives may reinforce perceptions that a company behaves in accordance with its stated values.

Khan and Fatma (2023) investigated CSR, brand trust, brand image, and word of mouth among Indian retail banking consumers. Their study illustrates the relevance of trust in explaining CSR-related consumer outcomes. Nevertheless, word of mouth is different from consumer preference, and findings about one outcome should not automatically be generalised to another.

Brand trust is proposed as a mediator because consumers who interpret CSR as evidence of responsible and reliable conduct may become more willing to favour the brand.

Trust is not necessarily a consequence of CSR alone. Product performance, prior experience, customer service, transparency, and other interactions can also shape trust. Consequently, the proposed relationship should be understood as one possible mechanism within a broader consumer decision process.

4.4 Consumer preference as a distinct outcome

Consumer preference represents the relative favourability with which consumers evaluate one brand or company compared with alternatives. It may incorporate functional, emotional, ethical, and symbolic considerations.

Preference differs from purchase intention, which concerns a consumer's stated likelihood of buying. It also differs from actual purchasing behaviour, which is influenced by price, income, availability, convenience, and other constraints. Brand loyalty and advocacy represent additional outcomes that should be measured separately.

CSR may influence preference when consumers value responsible corporate conduct or perceive it as an indicator of corporate quality and integrity. Corporate image may increase the general attractiveness of an organisation, while brand trust may increase confidence in its brand.

However, a consumer can appreciate CSR without preferring the associated brand if a competitor offers superior quality, a lower price, or greater convenience. The proposed framework therefore treats CSR as one potential contributor to preference rather than its sole determinant.

5. CONCEPTUAL FRAMEWORK

5.1 Overview of the proposed model

The proposed framework positions perceived CSR as the focal explanatory construct and consumer preference as the outcome. Corporate image and brand trust are proposed as parallel mediators, with a potential direct pathway from CSR to consumer preference.

The model also identifies a possible sequential pathway in which CSR perceptions influence corporate image, which subsequently contributes to brand trust and consumer preference.

The proposed framework can be represented as follows:

Primary pathway

Perceived CSR → Corporate Image → Consumer Preference

Perceived CSR → Brand Trust → Consumer Preference

Perceived CSR → Consumer Preference

Additional pathway for testing

Perceived CSR → Corporate Image → Brand Trust → Consumer Preference

The direct and indirect pathways are conceptual propositions. The paper does not claim that these relationships or mediation effects have been empirically established.

5.2 Proposition development

Proposition 1: CSR and corporate image

Perceived CSR is positively associated with corporate image when consumers regard corporate social initiatives as credible and consistent with organisational conduct.

The theoretical reasoning is that responsible corporate behaviour may provide information about organisational values and stakeholder commitment. Such information may contribute to favourable overall impressions. However, this relationship may weaken when consumers question the motives behind CSR or observe inconsistencies between corporate claims and practices.

Proposition 2: CSR and brand trust

Perceived CSR is positively associated with brand trust when consumers interpret responsible corporate conduct as evidence of integrity and reliability.

This proposition follows from signalling theory. CSR may provide information about corporate priorities, but its influence depends on the credibility of the signal. Consumers may be less willing to trust a brand when its claims appear opportunistic or unsupported by observable conduct.

Proposition 3: Corporate image and consumer preference

A more favourable corporate image is positively associated with consumer preference.

Corporate image may influence the overall attractiveness of an organisation relative to competitors. Consumers who perceive a company favourably may be more inclined to prefer its offerings, all else being equal. Nevertheless, product performance, pricing, availability, and competing brand associations may weaken this relationship.

Proposition 4: Brand trust and consumer preference

Higher brand trust is positively associated with consumer preference.

Trust may make a brand more attractive by reducing uncertainty about its reliability and integrity. Consumers may be more willing to favour brands they believe will fulfil their promises. The proposition does not imply that trust overrides all other considerations in consumer choice.

Proposition 5: Direct CSR–consumer preference relationship

Perceived CSR is positively associated with consumer preference, although the relationship may vary across consumer groups and market conditions.

Some consumers may directly value responsible corporate conduct and incorporate it into their relative brand evaluations. Other consumers may assign greater importance to price, functionality, convenience, or product quality.

Proposition 6: Mediating role of corporate image

Corporate image mediates the relationship between perceived CSR and consumer preference.

The proposed mechanism suggests that CSR perceptions may contribute to favourable organisational evaluations, which may subsequently influence consumer preference. The strength and existence of this indirect relationship require empirical testing.

Proposition 7: Mediating role of brand trust

Brand trust mediates the relationship between perceived CSR and consumer preference.

This proposition suggests that consumers may translate CSR perceptions into greater confidence in a brand and subsequently develop a stronger preference for it. This mechanism may be particularly relevant when consumers consider corporate integrity and responsible conduct important to their choices.

Proposition 8: Sequential mediation

Corporate image and brand trust may operate sequentially in the relationship between perceived CSR and consumer preference, such that CSR perceptions contribute to corporate image, corporate image contributes to brand trust, and brand trust contributes to consumer preference.

The proposed sequence is theoretically plausible but not definitive. Trust may also shape corporate image, and both constructs may develop simultaneously through repeated interactions. Future research should compare alternative models rather than assume a single sequence.

5.3 Boundary conditions

The framework recognises that the proposed relationships may depend on several contextual conditions.

Perceived CSR authenticity. Consumers may respond more favourably when CSR initiatives are perceived as genuine and consistent with corporate behaviour. Perceived insincerity may weaken or reverse favourable responses.

Consumer awareness. Consumers cannot readily incorporate CSR information into their evaluations if they are unaware of the activities. Communication and information availability may therefore influence the relationship between CSR practices and consumer perceptions.

Brand–cause congruence. Consumers may evaluate CSR initiatives differently depending on the perceived connection between the corporate brand and the social cause. The relevance and credibility of this connection may influence consumer responses.

Consumer values and issue involvement. Consumers who place greater importance on particular social or environmental issues may assign greater weight to related CSR activities. The effect may vary across individuals and market segments.

Product quality and price. CSR-related benefits may be insufficient to generate preference when consumers perceive substantial disadvantages in functional performance, affordability, or convenience.

These conditions are proposed as directions for further investigation rather than as tested moderators in this paper.

6. THEORETICAL CONTRIBUTIONS

The proposed framework offers three principal theoretical contributions.

First, it integrates corporate image and brand trust as distinct, complementary mechanisms within a single conceptual model. Corporate image captures consumers' broad organisational evaluations, while brand trust captures their confidence in a brand's reliability and integrity. Distinguishing these mechanisms may provide a more precise explanation of how CSR perceptions relate to consumer preference.

Second, the framework integrates stakeholder theory, signalling theory, social identity theory, and the stimulus–organism–response perspective. Stakeholder theory explains the relevance of corporate responsibilities to consumers; signalling theory explains how CSR may communicate corporate characteristics; social identity theory explains value alignment; and the stimulus–organism–response perspective organises the proposed process linking CSR perceptions to preference.

Third, the paper distinguishes consumer preference from purchase intention, loyalty, and advocacy. This distinction is important because prior research on one consumer outcome does not necessarily establish the same relationship for another. The framework therefore encourages outcome-specific conceptualisation and measurement.

The contribution should be understood as a proposed integration and theory-development exercise. Its originality and incremental value should be assessed through a more comprehensive comparison with existing conceptual and empirical models before journal submission.

7. MANAGERIAL IMPLICATIONS

The proposed framework suggests that organisations should treat CSR as a substantive responsibility rather than merely a promotional instrument.

First, companies should ensure that CSR activities are consistent with their actual business practices. A gap between public claims and observable conduct may weaken corporate credibility and undermine trust.

Second, managers should distinguish corporate image from brand trust when evaluating CSR outcomes. A company may be viewed favourably because of its social contributions while consumers remain uncertain about its product quality or reliability.

Third, CSR communication should be transparent and credible. Organisations should provide meaningful information about their initiatives, objectives, and progress without exaggerating their social impact.

Fourth, managers should consider the values and priorities of their intended consumers. CSR activities are more likely to be relevant when they address issues that consumers consider meaningful, although relevance alone does not guarantee preference.

Finally, organisations should evaluate CSR alongside product quality, pricing, service experience, and consumer trust. Such an approach recognises that consumer preference develops through multiple considerations rather than through CSR alone.

8. FUTURE RESEARCH AGENDA

The proposed framework provides several directions for empirical research.

First, future studies could examine the parallel mediating roles of corporate image and brand trust using consumer survey data. Researchers should assess whether each

mediator explains a distinct portion of the relationship between CSR and preference.

Second, researchers could compare parallel and sequential mediation models. Alternative ordering of corporate image and brand trust should be considered, and theoretical justification should guide model selection.

Third, studies could investigate whether perceived CSR authenticity, consumer awareness, and brand–cause congruence moderate the proposed relationships. These factors may help explain why CSR initiatives produce favourable responses in some situations but not others.

Fourth, researchers could compare industries such as

banking, retail, consumer goods, hospitality, and telecommunications. Such comparisons may help establish whether CSR-related consumer responses differ between products and services.

Fifth, research in India could examine differences across consumer segments, geographical regions, and levels of CSR awareness. Findings from individual sectors should not automatically be generalised to the broader Indian market.

Finally, future studies should distinguish stated preference from actual behaviour. Longitudinal research, experimental designs, and observed choice data may help establish whether CSR-related perceptions predict changes in consumer preference over time.

9. LIMITATIONS

This paper is a conceptual analysis rather than an empirical investigation or systematic review. The proposed framework and propositions have not been tested using primary data, and no causal effects or mediation relationships are claimed as established findings.

The review is selective and does not claim exhaustive coverage of all relevant publications. A systematic search and formal screening process would be required to establish a comprehensive account of the literature.

The framework also simplifies the consumer decision process by focusing on CSR, corporate image, brand trust, and consumer preference. Other factors, including perceived quality, price, satisfaction, brand familiarity, consumer scepticism, and prior experience, may also influence preferences.

Finally, the proposed relationships may vary by industry, culture, product category, and consumer segment. Empirical research is required to assess the applicability and generalisability of the framework.

10. CONCLUSION

This conceptual paper proposes an integrated framework explaining how corporate social responsibility may influence consumer preference through corporate image and brand trust. Drawing on established theoretical perspectives and published research, it argues that CSR can contribute to consumer preference when consumers perceive corporate activities as credible, relevant, and consistent with organisational conduct.

Corporate image represents a broad evaluative mechanism, whereas brand trust represents a relational mechanism associated with confidence in a brand's reliability and integrity. The two constructs may provide complementary explanations of the relationship between CSR perceptions and consumer preference. A direct pathway and a possible sequential relationship are also proposed.

The paper does not claim to establish empirical relationships or confirm mediation. Instead, it develops theoretical propositions and identifies conditions that may influence the proposed framework. Its value lies in clarifying the constructs, integrating complementary theoretical perspectives, and establishing directions for future research.

CSR should therefore be understood as a potential contributor to consumer preference rather than a guaranteed source of favourable consumer response. The influence of CSR depends on corporate conduct, consumer interpretation, brand characteristics, and the wider competitive context. Further empirical research is necessary to determine the strength and generalisability of the proposed relationships

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