

The Role of Trust and Distrust in the Relationship between Corporate Social Irresponsibility and Boycott Intentions: A Parallel Mediation Analysis*

Rola zaufania i nieufności w relacji między społeczną nieodpowiedzialnością przedsiębiorstwa a intencją bojkotu: analiza mediacji równoległej

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ABSTRACT: Several boycotts have demonstrated that stakeholders can effectively force even large companies to abandon harmful activities. However, people do not always join boycotts, even in the case of severely egregious corporate behaviour. Thus, our understanding of this substantive form of ethical consumption is limited. To extend the knowledge about the process that leads to boycotting, this study examines the role of trust and distrust in the corporate culprits as two distinct mediators between an irresponsibility appraisal of corporate action and boycotting intentions. The conceptual model is tested on data from a survey conducted on a non-student sample. The research findings show that distrust in the transgressing firm fully mediates the relationship between perceived irresponsibility of corporate behaviour and consumer propensity to boycott such organisations. In other words, this research suggests that predictions about future irresponsible corporate behaviour (i.e. distrust) are key to convincing consumers to punish the corporate culprit.

KEYWORDS: Corporate social irresponsibility, boycotts, trust, distrust, ethical consumption

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STRESZCZENIE: Przykłady znanych bojkotów uwiarydowiły, że interesariusze mogą zmusić nawet duże przedsiębiorstwa do zaniechania szkodliwych działań. Jednak ludzie nie zawsze przyłączają się do bojkotów, nawet w przypadku bardzo rażących nadużyć przedsiębiorstw. Pokazuje to, że nasza wiedza o tej ważnej formie etycznej konsumpcji jest ograniczona. W celu lepszego zrozumienia procesu prowadzącego do powzięcia decyzji o bojkotowaniu niniejszy artykuł analizuje rolę zaufania i nieufności jako mediatorów pomiędzy oceną nieodpowiedzialności działań przedsiębiorstwa a intencją bojkotu. Dane pochodzące z badania sondażowego posłużyły do zweryfikowania postawionych hipotez. Uzyskane wyniki wskazują, że nieufność do firmy w pełni pośredniczy w relacji między postrzeganą nieodpowiedzialnością przedsiębiorstwa a skłonnością konsumentów do bojkotu. Innymi słowy, badanie pokazuje, że kluczową rolę w decyzji o przyłączeniu się do bojkotu może mieć przeświadczenie konsumentów, że firma będzie nadal dopuszczać się szkodliwych zachowań.

SŁOWA KLUCZOWE: Społeczna nieodpowiedzialność przedsiębiorstw, bojkoty, zaufanie, nieufność, etyczna konsumpcja

A large international survey conducted by the Edelman research agency suggested that around two-thirds of consumers base their purchasing decisions on corporate policy on social and political issues (*Two-Thirds of Consumers Worldwide Now Buy on Beliefs*, 2018). Similarly, a recent study by Deloitte showed that more than 30.0% of all United Kingdom (UK) adults said that they had withheld buying certain products because of ethical concerns (*How Consumers Are Embracing Sustainability*, 2022). These and similar surveys clearly show that corporate values and behaviours seem to be of key importance for people. However, these optimistic findings do not mean that not-for-profit organisations can easily mobilise consumers against a firm that acts irresponsibly. The rich evidence of corporate fraud, employee exploitation, destruction of the natural environment and other irresponsible incidents demonstrate that there is still a large gap between consumer declarations on ethical consumption and actual purchasing decisions.

The present study focuses on consumer boycotts, as it is a substantive form of ethical consumption (Cooper-Martin, Holbrook, 1993). A consumer boycott (or product boycott) is “an attempt by one or more parties to achieve certain objectives by urging individual consumers to refrain from making selected purchases in the marketplace” (Friedman, 1985, p. 97). Typically, these actions address irresponsible corporate incidents (Klein, Smith, John, 2004). Thus, a product boycott constitutes an opportunity for consumers to express their ethical standards. Several boycotts of renowned multinational corporations, including Fruit of the Loom, which gave 1,200 employees their jobs back; Mitsubishi, which pulled out of a project for environmental reasons; or Ben & Jerry’s, which stopped selling ice cream in the Occupied Palestinian Territory, proved that withholding consumption may be an effective tool against corporate culprits (*History of Successful Boycotts*, 2022).

Successful stories of many boycotts do not, however, mean that people always join protests when they encounter news on corporate social irresponsibility (CSI). Existing evidence shows that a consumer boycott is a complex phenomenon resulting from several factors. These factors consist of, among other things, harm (e.g., Antonetti, Maklan, 2016), unethicity (Trautwein, Lindenmeier, 2019) and blame (e.g., Chapman, Lickel, Markowitz, 2020) appraisals of the corporate incident; characteristics of a corporate culprit, such as its size (Green, Peloza, 2014); traits of consumers including their moral identity (Xie, Bagozzi, 2019), their value orientations (Zasuwa, 2019); and contextual conditions like social capital of a country (Marek, Zasuwa, 2020) or the type of national culture (Zasuwa, 2017).

Considering the process that leads to boycotting, there is strong evidence that an affective route plays an essential role in punitive consumer decisions. Several studies have shown that perceived irresponsibility of corporate action evokes moral feelings such as anger and contempt toward the transgressing firm, and compassion to victims. Then, these feelings make consumers more willing to punish the culprit by withholding consumption (Antonetti, Maklan, 2016; Grappi, Romani, Bagozzi, 2013).

The evidence concerning the existence of an affective route does not deny that the cognitive pathway can also play an essential role in boycotts. Research on motivation to protest against irresponsible firms shows that people not only seek to express their anger and the desire to punish the transgressing firm, but they want to abolish the egregious corporate actions (Braunsberger, Buckler, 2011). Thus, boycotting decisions, besides moral emotions, also involves rational motivation, which is the conscious desire to introduce a positive change. However, our understanding of the cognitive pathway is limited.

Drawing on recent developments on consumer trust (and distrust) and the literature about consumer responses to CSI, the present study aims to address this gap. More specifically, this research develops a mediation model in which distrust in the firm is a mediating variable between an appraisal of a CSI event and boycott intentions. In addition, a preliminary test of this model is conducted.

Identifying links between an assessment of a CSI incident, distrust and boycott propensity extends our understanding of consumer responses to corporate wrongdoing. On the one hand, this knowledge may be useful for not-for-profit organisations that mobilise consumers against irresponsible firms. On the other hand, firms endangered by a reputation crisis may be interested in the process leading to consumer boycott.

The remainder of the paper is structured as follows. The next section outlines research hypotheses and the conceptual model. Then, the methodology is presented, including measures, the sample and the statistical approach. Next, the research

findings provide support for the proposed model and their theoretical implications are discussed. Finally, the paper addresses some practical implications and provides directions for future studies.

1. Hypotheses development and conceptual model

The present study takes the assumption that distrust is not the absence of trust in a firm. To this end, this research distinguishes trust from distrust. Distrust is considered as the expectation that the company will still be acting irresponsibly in the future. More specifically, distrust is defined as “a belief that a partner will be incompetent, exhibit irresponsible behaviour, violate obligations, and will not care about one’s welfare or even intend to act harmfully” (Cho, 2006, p. 26). Trust in a firm is understood as a construct that exists when “one party has confidence in an exchange partner’s reliability and integrity” (Morgan, Hunt, 1994, p. 23).

A consumer who encounters information about a CSI incident finds out that the particular firm acted irresponsibly. In other words, the firm has hurt its stakeholders (Rotman, Khamitov, Connors, 2018) or/and behaved in an unethical manner (Antonetti, Maklan, 2016). These perceptions directly influence the corporate image, particularly the associations related to corporate social responsibility. The decrease in the perceived organisational responsibility of the firm will reduce trust in the firm since there is evidence that these constructs are significantly related (e.g., Ginder, Byun, 2022). In other words, this study expects that individuals who know about irresponsible corporate incidents tend to regard the firm less reliable.

Considering the effects of CSI on distrust in a firm, it is worth noting that an individual may treat irresponsible behaviour as a sign of rotten corporate culture (Guckian et al., 2018). Thus, a firm with some record of irresponsibility may be expected to harm stakeholders and behave unethically in the future. Therefore, one can reasonably expect a positive association between irresponsibility of corporate behaviour and distrust in such organisations.

When explaining the subsequent effects of distrust in the corporate culprit on boycotting, this study emphasises that corporate social irresponsibility could be incidental, i.e. a temporary crisis (Coombs, 2007) or reflect a more permanent situation, e.g., when corporate transgressions stem from unethical corporate culture (Guckian et al., 2018; Kucuk, 2020). If people think of a CSI incident as a temporary situation, they would probably be less likely to boycott the firm than if they perceived irresponsible behaviour as an ongoing situation. Given that consumer boycotts are motivated by the consumer’s need to change egregious corporate behaviour (Braunberger, Buckler, 2011), one can reasonably expect that distrust in a firm would mediate the relationship between perceived irresponsibility and boycott intentions.

Contrary to distrust, trust in a firm denotes an organisation as a reliable partner. In other words, irresponsible behaviour is perceived as an accident and is not expected to occur in the future. Thus, the existing trust in the firm will inhibit consumers' intention to participate in a boycott rather than motivate them to protest against the corporate culprit.

Considering the above discussions, this study predicts that distrust will mediate the relationship between a CSI event and boycott intentions, but the mediating effects of trust will remain neutral (Figure 1). The following hypotheses formally express these predictions:

H1: Distrust in a firm will mediate the relationship between perceived irresponsibility of corporate action and consumer intentions to boycott.

H2: The mediating effect of trust in a firm between perceived irresponsibility of corporate action and consumer intentions to boycott is insignificant.

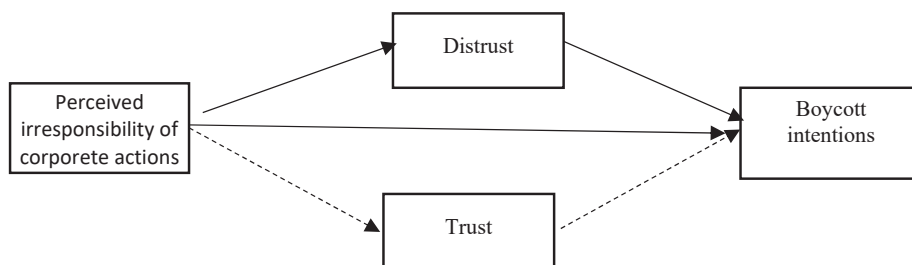


Figure 1. Conceptual model of the mediation effects of trust and distrust.

Note. Solid lines stand for significant association, discontinued lines depict insignificant indirect effect of a CSI incident.

2. Method

This study used data from a larger research project on corporate social irresponsibility to test the hypotheses. Specifically, data were used from an online survey conducted on Polish respondents in July 2021. Following previous research on consumer responses towards CSI incidents (e.g., Antonetti, Maklan, 2016), the study used a scenario providing participants with an example of egregious corporate behaviour. To reduce bias due to existing consumer relationships with real companies, the study began from a short narrative outlining an irresponsible action of a hypothetical firm specialising in the retail of consumer electronics. The egregious behaviour included employee exploitation, such as forcing people to work overtime without adequate compensation.

The respondents were selected from an online research panel provided by the Biostat, a research agency. The sample comprised 250 individuals; however, after

clearing the data, the final responses amounted to 244, including 125 females. The respondents were aged from 18 to 65 years ($M = 39.75$, $SD = 12.42$). Table 1 provides more detailed characteristics of the sample in terms of occupation, place of residence, education and personal economic situation.

Table 1
Sample characteristics

Variable	Number	Percentage
Age group	62	25.4
18 – 29	61	25.0
30 – 39	61	25.0
40 – 49	60	24.6
50 – 65	–	–
Place of residence		
Village	35	14.3
Town up to 50,000	69	28.3
Town between 50,000 and 150,000	44	18.0
Town between 150,000 and 500,000	49	20.1
Town over 500,000	47	19.3
Occupation		
Unemployed	23	9.4
Pupil/student	11	4.5
Employed	171	70.1
Pensioner	28	11.5
Self-employed	11	4.5
Education		
Primary	7	2.9
Vocational	22	9.0
Secondary	101	41.4
Higher bachelor's degree	31	12.7
Higher masters	83	34.0
Personal financial situation		
Very good	9	3.7
Good	117	48.0
Not good or bad	103	42.2
Bad	14	5.7
Very bad	1	0.4

The measures included irresponsibility appraisal of corporate action, trust, distrust and boycott intentions. Building on existing research (Grappi et al., 2013; Lange, Washburn, 2012), this study operationalised perceived irresponsibility regarding unfairness, harm and injustice. Eight items, adapted from Cho (2006), measured trust and distrust in the corporate culprit. Finally, boycott intentions

were assessed using three items adapted from the scale of protest intentions by Grappi and colleagues (2013).

Table 2 provides items that measured mentioned variables. All the items significantly loaded on the constructs and their values were greater than 0.65. Considering convergent validity, average variance extracted (AVE) for every construct exceeded 0.50, and composite reliability (CR) values were greater than 0.70. In addition, the present study used a confirmatory factor analysis to assess the quality of measurement. Commonly used fit criteria including normed chi-square (CMIN/DF), adjusted goodness of fit index (AGFI), standardized root mean square residual (SRMR), the root-mean square error of approximation (RMSEA), and comparative

Table 2
Factor loadings, CR, and AVE for constructs in a measurement model

Variable	Factor loading	CR	AVE
Boycott intentions		0.937	0.832
I intend to boycott the shops of this company	0.852		
I intend to support a boycott of this company	0.920		
I intend to join a boycott of this company	0.962		
Trust		0.909	0.714
This company will operate its business in a highly dependable and reliable manner	0.861		
This company will be responsible and reliable in conducting its business with customers	0.914		
This company will promote customers' benefits as well as its own	0.831		
This company will not engage in any kinds of exploitive and damaging behavior to customers	0.767		
Distrust		0.880	0.649
This company will exploit customers' vulnerability given the chance	0.655		
The way this company operates its business will be irresponsible and unreliable	0.809		
The company will engage in harmful and abusive behaviour	0.863		
This company will exploit customer weaknesses if it has the opportunity	0.877		
CSI appraisal (Company's behavior is ...)		0.880	0.709
Unfair	0.783		
Harmful	0.887		
Dishonest	0.853		

Note. CR – Composite Reliability; AVE – Average Variance Extracted.

fit index (CFI) revealed a good adjustment to the data (Brown, 2006): $\chi^2 (71) = 121.408$, $p < 0.001$, $CMIN/DF = 1.71$, $AGFI = 0.905$, $SRMR = 0.0426$, $RMSEA = 0.054$ with 90.0% $CI = 0.037-0.07$, $CFI = 0.979$.

With regard to discriminant validity, the square root of AVEs for trust and distrust in the firm were greater than the correlations between them, providing support for their independence. Correspondingly, the heterotrait–monotrait (HTMT) ratio of correlation, a more conservative test of discriminant validity, showed no concerns. All the HTMT ratios were far below 0.850, which is considered to be the threshold value (Henseler, Ringle, Sarstedt, 2015). Table 3 reports all the HTMT ratios.

Table 3

HTMT ratios between constructs

	Boycott intentions	CSI appraisal	Trust	Distrust
Boycott intentions				
CSI appraisal	0.290			
Trust	0.288	0.391		
Distrust	0.478	0.372	0.502	

3. Results

To test the research predictions, this study conducted a series of regression analyses using Hayes' Process Macro for SPSS (Hayes, 2018). More specifically, Model 4 was used, which corresponded to the postulated parallel mediation model. This analytical tool allowed for calculating direct and indirect effects of irresponsibility appraisal on boycotting intentions. The 95.0% confidence intervals for the estimated parameters were designated based on 5000 bootstrap samples.

Table 4 provides a summary of the mediation analysis. The output of this analysis showed that distrust in the corporate culprit fully mediated the relationship between perceived irresponsibility of corporate action and boycott intentions. According to hypothesis H1, an appraisal of a CSI incident significantly affected distrust in the firm ($b = 0.534$, $p < 0.001$) which subsequently influenced consumer propensity to boycott products of the corporate culprit ($b = 0.509$, $p < 0.001$). Therefore, the indirect effect (IE) of CSI on boycotting intentions through distrust in the firm was statistically significant ($IE = 0.272$, 95 $CI: 0.139-0.440$). The direct effect of perceived irresponsibility on boycotting intentions was not significant ($b = 0.278$, $p > 0.05$), but the p -value for this parameter at 0.051 may also be interpreted as

Table 4
Summary of mediation analysis

Outcome variable	Predictor	Coefficient	SE	t statistic	p-value	LLCI	ULCI	
Distrust in the firm	Constant	1.746	0.465	3.752	0.000	0.829	2.663	
	Perceived CSI	0.534	0.098	5.434	0.000	0.341	0.728	
	Model summary: $R = 0.3298, R^2 = 109, F(1, 242) = 29.531, p < 0.001$							
	Constant	5.415	0.551	9.830	0.000	4.330	6.500	
Trust in the firm	Perceived CSI	-0.681	0.116	-5.846	0.000	-0.910	-0.451	
	Model summary: $R = 0.352, R^2 = 124, F(1, 242) = 34.173, p < 0.001$							
	Constant	0.427	0.796	0.536	0.593	-1.142	1.995	
Boycott intentions	Perceived CSI	0.278	0.142	1.955	0.052	-0.002	0.559	
	Distrust	0.509	0.092	5.537	0.000	0.328	0.690	
	Trust	-0.070	0.078	-0.899	0.370	-0.223	0.083	
	Model summary: $R = 0.453, R^2 = 0.205, F(1, 242) = 20.663, p < 0.001$							

Note. SE – standard error; LL CI – the lower level of the 95.0% confidence interval; ULCI – the upper level of the 95.0% confidence interval.

marginal significance. Despite the interpretation of the p-value for direct effect, the mediation analysis results supported hypothesis H1.

Considering the association between egregious corporate behaviour and trust in a firm, the results supported expectations that irresponsibility strongly undermines consumer trust ($b = -0.681, p < 0.001$). However, trust remained neutral to boycotting propensity ($b = -0.070, p > 0.05$). To this end, the irresponsibility appraisal did not influence boycotting through trust as predicted in hypothesis H2. In a statistical sense, the confidence interval for the indirect effect included zero; thus, the effect was insignificant ($IE = 0.048, 95\text{ CI: }-0.063-0.186$).

4. General discussion

This study aimed to extend our understanding of the process that leads a consumer to boycott a firm that behaves irresponsibly. The research results support the hypothesis that distrust in a corporate culprit mediates the relationship between the perceived irresponsibility of corporate action and consumer propensity to boycott. This finding has a few theoretical and practical implications.

The results contribute to the literature on stakeholder responses to corporate wrongdoing. While previous studies have shown that moral emotions, including anger and contempt for the culprit and compassion for victims, strongly mediate the effects of perceived irresponsibility on punitive intentions (Grappi et al., 2013), this study demonstrates that beliefs on future corporate behaviour can perform a similar function. In other words, the present study suggests that cognitive, rational processes are also helpful in explaining stakeholder responses to irresponsible corporate incidents. From a broader perspective this research joins the CSR studies that have identified the mediating effects of trust in the firm between corporate social responsibility and corporate reputation (Kim, 2019), as well as consumer satisfaction and loyalty (Martínez, Rodríguez del Bosque, 2013).

In addition, this study has shown that conceptualising trust and distrust in the firm as two separate constructs can also be useful in explaining consumers' punitive responses to corporate wrongdoing. The research findings have clearly shown that the mediating role of distrust in the corporate culprit was significant, while the mediating effects of trust on boycotting intentions remained neutral. Thus, distinguishing trust from distrust allowed a better understanding of boycotting decisions in the present study. In other research contexts, for instance employee or investor reactions to CSI incidents, distrust may also be an important factor that shapes stakeholder intentions and subsequent behaviour.

The present study also has some practical implications. Given that a CSI incident can spark a boycott, communication managers could reduce the risk of a consumer

protest by providing evidence that the egregious event was accidental and that the firm introduced substantive measures to prevent such occurrences in the future. Knowledge about the significant role of distrust in corporate culprits in boycotting intentions can also be helpful for non-commercial organisations that launch such protests (Klein et al., 2004). For example, when NGO leaders expect that the firm will continue to act irresponsibly, they can share this prediction with clients of that firm and other stakeholders, including business partners, media representatives and the local community. Providing such information to these stakeholders could help convince people to boycott the corporate culprit.

Although the present study offers a conceptual contribution and provides a preliminary test of the proposed model, it is not free from limitations. First, the proposed model focuses solely on the mediating function of distrust in a firm. To better explain this process, boundary conditions need to be identified. For example, there is evidence that ethical expectations of consumers moderate the effects of corporate unethicity (O. C. Ferrell, Harrison, L. Ferrell, Hair, 2019; Kim, Krishna, Dhanesh, 2019). Thus, future studies may investigate how consumers' moral beliefs shape the mediation process. Second, the mediation model was tested on a sample of respondents who were provided with a scenario that depicted employee exploitation by a firm operating in the electronics market. Additional studies involving other types of CSI incidents (e.g., natural environment degradation or tax avoidance) are needed to validate the proposed model. Likewise, future studies are needed to determine whether this model can be applied to companies operating in different industries. For instance, past studies showed that people are much more sceptical to CSR efforts of firms operating in stigmatised industries such as tobacco, alcohol or gambling (Oh, Bae, Kim, 2017). Further research might test if the proposed model could be also useful in a sinful industry. Third, this research addressed only consumer intentions to boycott a firm that acts irresponsibly. Given that there is a substantial gap between consumers' declarations and their ethical behaviours (Hassan, Shiu, Shaw, 2016), field studies are needed to fully understand how distrust in a corporate culprit affects consumer responses to CSI incidents.

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