'Let's call a spade a spade, not a gardening tool': How euphemisms shape moral judgement in corporate social responsibility domains

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Abstract: Many organizations, especially businesses, make heavy use of euphemisms when communicating on sensitive issues. We explore whether the use of euphemisms, as opposed to equivalent plain terms, influences the moral judgments made by recipients of these messages, notably pertaining to (un)ethical behaviors in corporate social responsibility (CSR) practices. Using six ethical and unethical scenarios in a between-subjects experiment, we find four main results. First, individuals judge ethical actions more favorably when they are presented in euphemistic terms versus in plain terms. Second, euphemisms increase the acceptability of unethical CSR practices, which are judged to be significantly less unethical when described using euphemistic terms relative to plain terms. Third, most examined euphemisms are found to increase (respectively, decrease) the likelihood of stated willingness to sign a petition supporting (respectively, denouncing) the considered practices. Fourth, euphemisms remain effective for respondents who view firms as hypocritical.

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"If thought corrupts language, language can also corrupt thought." (George Orwell, 1933)

1. Introduction

Although the importance of language has always been considered important in fields such as literature, philosophy, and politics, it is becoming evident that the influence that language and words have on perception and cognition may have subtle but important implications for behavior more broadly, including economic behavior. Research seeking to better understand how language influences cognition and behavior spans a number of domains, including psychology, cognitive science, economics, accounting and anthropology. The grammatical structure of language, for instance, has been shown to impact intertemporal decision making. Chen (2013) finds that native speakers of languages whose grammatical structure makes no distinction between the present and the future save more, retire with more wealth, smoke less, practice safer sex, and are less obese than native speakers of languages with grammatical structures that explicitly distinguish between the present and the future. Other evidence demonstrates that using metaphors to characterize problems can play an important role in determining which solutions people consider to address them (Thibodeau and Boroditsky, 2013).

Farrow et al. (2018) review evidence showing that words can impact behavior through their ability to activate identity concerns, facilitate cognitive biases, and evoke spontaneous associations. Jönsson (1998, see also Craig and Amernic, 2004) have urged researchers to devote attention to the fact that managers, especially corporate leaders "work with words." For instance, dubious and even illegal accounting practices are sometimes labelled as

"creative accounting", "innovative accounting" or "earnings management", lending them a more respectable interpretation. Bandura (2002) emphasizes that moral disengagement may occur when harmful conduct is redefined as honorable through the use of sanitized language. Other evidence has found that word choice can be powerful in shaping perceptions in the environmental realm (e.g., Clot et al., 2017; Drews and Antal, 2016).

Despite their widespread application in a number of spheres, the implications of euphemisms for economically-relevant behaviors has received relatively little scientific attention to date. This situation contrasts sharply with the heavy use of euphemisms in many organizations. For instance, *The New York Times* has used at least 48 euphemisms to express the notion of getting fired (Gillen and Storey, 2013). In the environmental domain, the Guardian recently reported that staff at the US Department of Agriculture (USDA) were asked to blacklist terms such as "climate change", "climate change adaption", "reduce greenhouse gases", or "sequester carbon" and were instructed to replace them by "weather extremes", "resilience to weather extremes", and "build soil organic matter or increase nutrient use efficiency" (Milman, 2017). At first glance, these terminological changes may seem harmless, but we argue that insofar as words can shape perceptions, words not only describe reality, but can also influence it. Euphemisms are indeed pervasive in everyday life and business environments, and deploying them in order to deliberately influence perceptions is a widely acknowledged practice.

The objective of this paper is to examine the effect of euphemisms in the context of corporate social responsibility (CSR) communications. Can euphemisms help organizations garner more widespread support of CSR initiatives and the companies that undertake them? On the other hand, does euphemism use reduce the stigma of certain unethical corporate practices? Our aim is to investigate whether people indeed perceive and judge a company differently for identical CSR behaviors when these behaviors are described in euphemistic

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terms *vs.* in plain terms. We also examine whether perceptions of firms as hypocritical can lead euphemism use to backfire regarding moral judgements of firms' activities.

A number of studies examine euphemisms in other contexts, including non-business and business settings. Table 1 summarizes existing evidence on the role of euphemisms in altering individuals' perceptions.

Please, insert Table 1 around here

This literature shows that euphemisms can affect perceptions in a wide variety of domains, including business-related domains. Even if well-intentioned, their use is not always effective or well-received. Interestingly, in interpersonal exchanges and business settings, their use seems to be motivated more by self-serving purposes than by a sensitivity to how addressees' may receive the message. To our knowledge, the closest paper to our study is the contribution of Rittenburg et al. (2016) who demonstrated that euphemisms can be used to decrease transparency. Using a quasi-experimental survey in the context of business-related scenarios, they found that participants were both more likely to rate an action as appropriate and to indicate that they would take that action when it was described euphemistically. Nevertheless, the existing business-related literature has not considered the potential advantages of using positive euphemisms. The tendency for corporations to use euphemisms irresponsibly in the name of corporate social responsibility warrants greater study of euphemism use in the CSR domain. Additionally, little is known about the boundary conditions of euphemism use, i.e. the conditions that lead them to have effects that go in the opposite direction of the desired effects.

Relative to existing studies, our conceptual presentation of euphemisms and our experimental investigation of their use fills several gaps in the literature to date. First, despite

its relevance, the effects of euphemism use is an overlooked issue in the CSR domain, especially regarding how euphemisms may impact moral judgements of corporate practices. This domain is worth examining for several reasons. Although there is no established measure regarding the use of euphemisms in CSR communications, it seems clear that euphemisms are seeing increasing use in these domains. In addition, by its very definition, CSR implies the existence of many stakeholders who may have varied and sometimes contradictory agendas and expectations. In such a context, businesses may perceive trade-offs between a responsibility to be transparent and socially responsible and an interest in satisfying stakeholders with interests that may contradict these aims (e.g., profit maximization versus environmental protection). This paradoxical situation makes the use of euphemisms attractive, as they can make it possible to avoid explicit deception and its associated consequences without having to lay out the truth in plain terms (La Cour and Kromann, 2011). Even if it is widely acknowledged that 'actions speak louder than words', some managers may be tempted to enhance (or even entirely construct) their CSR communications with euphemistic buzzwords. Businesses have proven to be very creative in their use of euphemisms. Rather than acting to change a given situation with concrete initiatives and actions, it can be less costly to simply change the way the situation is described. For this reason, short-term considerations can lead to businesses to opt to adapt the language they use rather than undertaking deeper and more costly changes to their CSR practices, even if this choice has the potential to become disadvantageous in the long term.

Second, we observe that euphemisms interfere with moral judgment processes in a way that is favorable to company interests (at least short-term interests), notably by making questionable practices less questionable and laudable practices more laudable. To the extent that corporations can be considered to be profit-maximizing agents rather than social-welfare maximizing agents, we contend that this observation constitutes grounds for their impacts on

judgement to be better understood. As far as we know, positive euphemisms have been rarely examined in business-related contexts. Additionally, while euphemisms are more frequently associated with displeasing or offensive realities, they can also serve to lift, inflate or magnify a positive situation. To our knowledge, the use of euphemisms in this way, e.g. with respect to professional titles, has not yet benefited from academic attention. We contend that it warrants such attention insofar as their use to this end can have economic consequences, e.g. in cases where legitimate wage increases are replaced with euphemistic position titles such as CXO (Chief Experience Officer). Because ethical and unethical actions are analogous apart from their valence, our experiment employs a symmetric design in order to facilitate consistent comparisons.

Third, examining whether and how euphemisms may function differently across three CSR dimensions (economic, social and environmental) is an important distinction to examine and adds to existing knowledge regarding euphemism use in the context of unidimensional events (e.g. massive layoffs) or interpersonal exchanges. We study euphemisms that are related to CSR-related business actions because they are perceived and judged by lay onlookers who can play a major role in helping businesses obtain or maintain a 'social license to operate'. We expect that judgements in different CSR dimensions may be differently affected by the use of euphemisms. In order of diminishing importance, we expect that CSR-related euphemisms will be most impactful in the economic dimension, followed by the social and environmental dimensions. We contend that euphemistic language constitutes a subtle and sometimes inadvertent language manipulation that can have considerable consequences on the perceived ethicality of corporate actions, notably by weakening affect-driven reactions, including questionable or unethical practices.

Fourth, we also investigate a boundary condition under which euphemism use would arguably make a positive or negative story about a company sound worse if the company is

perceived to be hypocritical. In other words, does euphemism use backfire for companies that are perceived as hypocritical? This issue is examined for positive and negative euphemisms in order to investigate whether hypocrisy serves to reverse the impact of euphemism use in a symmetrical way.

Last but not least, although we do not exactly replicate the scenarios used by Rittenburg et al. (2016), our paper can be considered as a robustness check of their findings using another pool of participants. We use a French sample, which serves to explore the generalizability of most previous findings that have relied on English-speaking samples.

The remainder of the paper is organized as follows. The next section characterizes euphemisms and discusses several functions that euphemisms can serve in CSR communications. Section 3 develops our main testable hypotheses on the effects of CSR-related euphemisms on third-party moral judgements about company practices. Section 4 describes our empirical strategy. Section 5 discusses the main results and draws policy and managerial implications. Section 6 concludes and provides directions for future research.

2. Characterization and functions of euphemisms in CSR messages

The word euphemism is Greek in origin, the literal translation of which is "words of good omen." According to the Merriam-Webster dictionary, a euphemism is "the substitution of an agreeable or inoffensive expression for one that may offend or suggest something unpleasant." Euphemisms may also "consist of an indirect softening phrase that is substituted for the straightforward naming of something unpalatable."[1] In some circumstances, euphemisms can also be used to make a neutral (or even positive) issue appear more positive. Rather than proposing "vinyl" car seats, for instance, car dealers often refer to them as "genuine leather imitation." One important way in which euphemisms work is by implying an

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[1] https://www.merriam-webster.com/dictionary/euphemism

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alternative set of meanings than plain terms. For instance, "facilitating payments" can suggest an action that appears less nefarious than "bribes," implying that the company has paid for a legitimate service. Because of such semantic differences, when comparing euphemisms with plain-termed alternatives, individuals are not always faced with different phrases that express the same meaning. Instead, differently phrased sentences can occupy only partially overlapping semantic spaces. Given that people often cannot access information regarding exact corporate practices, they are left to interpret euphemistic phrases based on their implied meanings only. Sowing uncertainty about actual practices may be one mechanism behind the effectiveness of euphemisms in influencing opinions, but it is not only only one. Other techniques, such as syllabic inflation have also been employed, with some evidence showing that such language can indeed impact perceptions (Farrow et al., 2018). Indeed, most euphemisms (but not all) are longer than their more direct equivalents.

Euphemisms can be characterized along several dimensions such as context (e.g. pertaining to social interactions versus political interactions), valence (positive versus negative euphemisms), or the intentions of those employing them (selfish versus altruistic intent).[2] The context in which a euphemism is used can provide useful information regarding the frequency, valence, and intentions behind its use. Political and military contexts are replete with euphemisms of all kinds. Hojati (2012) reports that poverty- and military-related euphemisms figure prominently in news bulletins, while euphemisms dealing with economy, disability, death and sex were used less frequently. In business relationships, some euphemisms seem to have an incentive function while the same euphemisms in social interactions are often used as a way to signal social status. For example, rather than offering a deserved wage raise, some companies will offer employees a new and impressive job title, even if this title does not change an employee's tasks and responsibilities. A blogger can, for

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[2] There may also be cases of neutral valence, as well as intentions other than selfish vs. altruistic.

example, become a "Chief Blogging Officer" (CBO), which can confer a higher professional status and subjective well-being. The long-term effect of euphemisms can also diverge from the short-term effects, e.g. if the value one places on the title CBO diminishes over time. Euphemisms can also be used intentionally or unintentionally. Unintentional euphemisms refer to those that "were developed as euphemisms, but so long ago that hardly anyone remembers the original motivation" (Rawson, 1981). It is also intuitively plausible that individuals may have various degrees of tolerance for being addressed to in a euphemistic way.

Euphemisms can also be distinguished according to their valence. Positive euphemisms can inflate and magnify a situation such as transforming job titles to bolster one's self-image or impress one's acquaintances (e.g. "environmental maintenance officer" for "bin man" or "peace officer" for "police officer"). Positive euphemisms are also frequent in the environmental realm where some businesses practice greenwashing or inflate their compliance with regulatory requirements by casting them as laudable voluntary environmental initiatives of their own (see Lyon and Montgomery, 2015 and references therein). Negative euphemisms serve to diminish the perceived seriousness of a negative situation, with possibly serious consequences (Lucas and Fyke, 2014). For instance, rather than saying that someone "is fired", it would be considered less severe to say s/he "initiated a career switch." Examples of negative euphemisms are also numerous in the environmental realm, e.g. substituting "biosolids" for "human excrements", "fugitive emissions" for "pollution released from equipment leaks", "ozone non-attainment area" for a "smoggy place", and "wildlife control" for "killing animals" (Houck, 2001; Mark, 2014; Rittenburg et al., 2016).

Some euphemisms are used with benevolent intentions, replacing a term or expression that might be considered too direct, unpleasant, or offensive (e.g., profanity) with an evasive

or less offensive word or expression. For instance, rather than saying that someone is "poor" or "died," it is often considered more sensitive to describe someone as "economically disadvantaged" or to say that s/he "passed away." These kinds of euphemisms aim to avoid unnecessary offense or soften painful experiences. In these cases, consideration for the feelings of others can take precedence over clarity. Other euphemisms, however, are used towards less benevolent aims, such as making individuals less likely to question the morality of certain actions. For instance, Enron described bribes spent in India in the 1990s as funds to "educate Indians" (Taylor, 2016). By concealing the true meaning of an action or situation behind vague expressions, it is clear that euphemisms can also be employed as instruments of deceit and used to incite moral disengagement (Bandura 2002). In business, political and military contexts alike, euphemisms can be used to obscure and distort meanings, decrease public accountability and increase the permissibility of otherwise unethical behaviors (Bandura, 2002; Chakroff et al., 2014; Gladney and Rittenburg, 2005; Lucas and Fyke, 2014; Rittenburg et al., 2016). Rather than "torture" and "deceipt," for instance, some individuals practice "enhanced interrogation techniques" and assert "alternative facts."

Sometimes, euphemisms can have a contagious effect and permeate organizational culture. Euphemisms can be used to avoid plain terms when reporting wrongdoings to supervisors, giving them an opportunity to misinterpret the message in the wrongdoer's favor and ultimately clear them of any responsibility. In a detailed case study, Lucas and Fyke (2014) showed that euphemistic language impaired ethical decision making, "particularly by framing meaning and visibility of acts, encouraging mindless processing of moral considerations, and providing a shield against psychological and material consequences." They also argued that euphemisms may serve as a "disguised retort to critical upward communication in organizations."

In the context of CSR communications, euphemisms can also be useful for organizations seeking to greenwash their environmental and social performance and avoid getting caught in the act of hypocrisy (La Cour and Kromann, 2011). Euphemisms can also serve to reduce the perception of organizational hypocrisy by impacting the perceived alignment between managers' statements and their actions (Simons, 2002). The intentions behind the use of euphemisms are not necessarily mutually exclusive, such as when the use of the same euphemism is motivated both by the willingness to avoid hurting another's feelings and an intention to conceal one's true meaning. One can indeed easily conceal his/her true (and maybe less acceptable) intentions behind the respectable desire to protect others' feelings. In such circumstances, detecting what truly or primarily motivates the person who uses a euphemism is not a straightforward task.

3. Influencing moral judgment through euphemisms: Development of hypotheses

We now discuss how euphemisms are likely to influence moral judgment. Haidt (2001, p.821) defines moral judgements as "evaluations (good vs. bad) of the actions or character of a person that are made with respect to a set of virtues held to be obligatory by a culture or subculture." From a rationalist perspective, moral judgements are created through conscious moral reasoning and reflection, a process that involves careful, rational thought and the consistent application of general moral rules or principles (Kohlberg, 1969). This model has been challenged by the social intuitionist perspective that posits that most moral judgments do not result from a conscious reasoning but rather involve quick, automatic, intuitive, and affective processes.[3] The social intuitionist model emphasizes that most moral judgments result from quick intuitions that are strongly influenced by contextual factors. Moral intuitions

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[3] Rather than opposing the rationalist and social intuitionist perspectives, recent contributions in business ethics (e.g., Provis, 2017) adopt a more conciliatory view and consider them as complements.

correspond to "the sudden appearance in consciousness of a moral judgment, including an affective valence (good-bad, like-dislike), without any conscious awareness of having gone through steps of searching, weighing evidence, or inferring a conclusion" (Haidt, 2001, p. 818). Interestingly, the social intuitionist model argues that slow moral reasoning occurs *ex post*, that is, after a judgment has been reached and that such reasoning frequently aims at rationalizing the *ex ante* intuition (Haidt, 2001). This understanding of agents' reasoning processes surrounding ethical behavior can explain how some are able to maintain a positive self-image despite doing unethical things (see also Bandura, 2002 on selective moral disengagement). However, it can also point to ways for innovative actors to transform contexts in order to leverage ethical blind spots.[4]

Interestingly, a number of contextual elements that seem incidental or irrelevant to the situation in question, such as the language used to describe it (Geipel et al., 2015, Hayakawa et al., 2017) or the way in which a message is formulated (Farrow et al., 2018) can strongly impact moral judgments and even moral actions (Bandura, 2002). For instance, Geipel et al. (2015) found that participants who read identical stories in a foreign language were more likely to judge them as less morally wrong than participants who read them in their native language. The authors suggested that participants who read the stories in a foreign language appeared to judge them based on weak or conflicted intuitions, whereas participants who read the same stories in their native language more readily accessed normative references and reacted in a more visceral and emotional way. They argued that the influence of foreign language on moral judgement is best explained by the reduced activation of social and moral norms when reading in a foreign language, which leads to more lenient moral judgments of violations of these norms (see also Hayakawa et al., 2017).

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[4] The behavioral ethics lens frequently distinguishes between intentional and unintentional unethical acts (Bazerman and Gino, 2012).

Another stream of literature that can shed light on the mechanisms that can underlie the effect of euphemisms on moral judgement is work on framing effects (e.g. Chong and Druckman, 2007; Druckman, 2001). Definitions of framing effects are remarkably complex and far from reaching a status of consensus. Scheufele and Iyengar (2014) consider that framing effects "refer to behavioral or attitudinal outcomes that are not due to differences in what is being communicated, but rather to variations in how a given piece of information is being presented (or framed) in public discourse." According to Druckman (2001), the literature has distinguished between two different types of framing effects, namely, (*i*) the *equivalency framing effect*, which examines how the use of different, but logically equivalent, words or phrases can lead individuals to express different preferences and (*ii*) the *emphasis framing effect*, by which emphasizing a subset of potentially relevant considerations can lead individuals to be more likely to focus on those considerations when forming their opinions. We contend that euphemisms can influence judgements by mobilizing both types of framing effects, as we explain below.

First, some euphemisms use different but logically equivalent characterizations (under-resourced or under-privileged as equivalent to poor) that may lead people to express different preferences. Concretely, an equivalency framing effect occurs when the wording of a scenario changes without changing its objective content (e.g., 5% fat or 95% fat free), and in doing so encourages a different reasoning or behavioral preference (Frisch, 1993). This framing effect violates teleological theory, according to which the same objective situation presented in different ways should elicit the same preferences. In this way, equivalency framing effects may influence moral judgments via differently framed messages (Bateman et al., 2002).

Second, although emphasis framing effects operate by inducing individuals to focus on certain aspects of an issue over others, messages with different emphasis frames are not

objectively identical in way that different equivalency frames are. Emphasis framing does not violate preference invariance; rather it induces people to focus on different potentially relevant considerations. For instance, some euphemisms work by implying, or at least suggesting, another set of meanings than plainly-worded alternatives. For example, "rehabilitating wrongdoers" can imply something altogether different than "hiring ex-convicts." The former may suggest, for example, programs that aim to holistically support the reintegration of former prisoners into wider society rather than the narrower meaning communicated by the latter. Some euphemisms (e.g. "biosolids" versus "effluents") appear intended to obfuscate reality, influencing judgements because people are less likely to understand what exactly is meant. Other euphemisms may impact judgement because they transform terms that suggest immorality ("child labor") into more moral alternatives ("hiring young employees"). Because of such semantic differences, when comparing euphemisms with plain-termed alternatives directly, individuals are not simply exposed to different phrasings of the same exact information - instead they are comparing alternative phrasings whose semantic spaces may only partially overlap.

Disentangling the extent to which each of these framing effects operates across euphemistic and plain-termed formulations can be a challenge. Nevertheless, following the recommendation of Scheufele and Iyengar (2014), i.e. that framing research should be redirected away from confounded "emphasis frames" and toward "equivalence frames," in what follows we focus on "equivalence frames." In other words, we examine euphemisms that have substantial semantic overlap with their plainly-termed counterparts. Indeed, the lower the degree of semantic overlap between a plain term and a euphemism, the more room this leaves for an emphasis framing effect and the more likely it is that the use of a euphemism is likely to impact judgements via this mechanism. In the context of CSR, Wang (2007) argues

that framing can be used to enhance the persuasive power of corporate messages.[5] Framing as considered in Wang (2007) is understood to work through an "accessibility-driven process" wherein making some aspects of a situation more salient influences the accessibility of one's associations and increases the likelihood that individuals will rely upon those associations when evaluating a particular subject. In this way, deliberate framing efforts can enable practitioners to promote a particular moral judgment. Kreps and Monin (2011) propose that individuals hold idealized cognitive templates of what moral issues and ethical violations are considered to be. Any real-world situation that bears a resemblance to these moral templates may signal to an individual that the issue should be evaluated on moral grounds. Kreps and Monin (2011) argue that this matching is likely to depend on superficial differences in framing. For instance, a given phrasing (e.g., bribes) may trigger moralization, while another of similar substance (e.g., facilitating payments) may not. As a result, organizations often use euphemisms in order to avoid associations that would bring to mind a moral template (Bandura, 2002; Tenbrunsel and Messick, 2004). Using non-morally connoted euphemisms facilitates moral disengagement and reduces the uncomfortable feelings that could otherwise be triggered by a mismatch between a company's actions and it's moral conduct.

When employing euphemisms strategically, we assume that companies do so in the pursuit of their vested interests. Consequently, in our context, we assume that companies select euphemisms that are likely to either increase the public's approval of their practices or attenuate it's disapproval. Is a euphemism that delivers the same information as a plainly-worded alternative likely to achieve this? We test this hypothesis by examining whether

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[5] In the same contribution, Wang (2007) distinguishes framing and priming. He argues that the concept of priming is based upon the premise that a stimulus can activate previously learned cognitive structures. By making particular issues more "salient" than others, a prime can influence the standards by which a judgment is made by primed individuals. The accessibility-driven view of priming proposes that individuals often use a shortcut strategy by making judgments based upon "chunks" of information most easily retrieved from memory.

euphemisms succeed in reducing negative moral judgements of questionable CSR practices and/or increase positive moral judgments of desirable CSR practices.

In short, we hypothesize that equivalent situations are likely to be judged differently according to whether they are expressed in plain terms versus in euphemistic terms. We contend that euphemisms are less emotion-laden, are weaker triggers of normative cues, and lead to less pronounced intuitions, and that muted intuitions in turn promote more lenient moral judgments. Euphemisms have indeed been considered to be a powerful mechanism by which onlookers can be encouraged to morally disengage from their moral standards (Bandura, 2002; Kreps and Monin, 2011). Sanitizing language by using euphemisms can serve to make detrimental behavior appear acceptable, exonerate people from feeling guilt and ultimately increase the likelihood of judging issues more favorably than they would otherwise be judged. Based on the existing evidence regarding the effects of euphemisms on moral judgements and the mechanisms that underlie these effects, we formulate our first four hypotheses:

- ✓ H1a: People judge an unethical behavior as more ethical when it is described in euphemistic terms than when it is described in plain terms.
- ✓ H1b: People judge an ethical behavior as even more ethical when it is described in euphemistic terms than when it is described in plain terms.
- ✓ H2a: People are less likely to object to an unethical action when it is described in euphemistic terms than when it is described in plain terms.
- ✓ H2b: People are more likely to support an ethical action when it is described in euphemistic terms than when it is described in plain terms.

Interestingly, in the context of CSR, some evidence suggests that the effect of negative corporate information is greater than that of positive information. Regarding the asymmetry in

valence evaluations, the most widely accepted explanation comes from category diagnosticity theory (Skowronski and Carlston, 1989). Category diagnosticity theory holds that negative information is more useful than neutral or positive information (Baumeister et al., 2001; see also Tversky and Kahneman, 1992). Such "negativity bias" posits that negative information has greater salience and a stronger cognitive significance than positive information (Baumeister et al., 2001). For instance, doing a few bad things can be enough to be judged as bad, whereas one must unfailingly do good in order to merit being judged as good. This negativity bias lends negative behaviors more saliency in perception and attention, more weight in judgments and assessments, and generally leads people to "respond to them more strongly" (Pfarrer et al., 2010, p. 1135). Folkes and Kamins (1999), for example, found that describing unethical corporate activities led to negative attitudes toward the company, whereas describing ethical corporate activities had no substantial effect. More recently, Kim and Youm (2017) examined whether and how social media (tweets and retweets on Twitter) impact stock analyst recommendations and found that analysts were sensitive to certain types of negative (but not positive) customer-initiated tweets. Consistent with this literature, we expect that euphemisms will have a greater impact on negative judgments than on positive judgements. In other words, the difference between a euphemistic message and a plainly-termed message will be greater for unethical behaviors than for ethical behaviors. Accordingly, we formulate an additional hypothesis as follows:

✓ H3: The impact of euphemisms on moral judgements is weaker for ethical behaviors than for unethical ones.

Furthermore, it appears that in some circumstances, using euphemisms is risky and can backfire (La Cour and Kromann, 2011; Suslava, 2017, see also Gernsbacher et al., 2016). We

contend that boundary conditions may exist at which the use of euphemisms can become counterproductive from the corporation's perspective. For instance, if an entity that is perceived as hypocritical (or as harboring other bad intents) uses euphemistic language, this can have the effect of increasing suspicion among its audience, perhaps even leading them to expend additional effort to investigate the truth behind a statement. Euphemisms that seem to perform well in the short term may also backfire in the long run if time and circumstances reveal their true meaning and the motivations behind their use. In these cases, audiences will be more skeptical of future messages and more likely to be critical of subsequent uses of euphemisms. In the context of CSR, euphemisms are sometimes used by companies as a way to conceal hypocritical intent (see La Cour and Kromann, 2011). If over time a company comes to be perceived as hypocritical, its use of euphemisms may be more likely to backfire and degrade moral judgements rather than improve them (see Gernsbacher et al., 2016 for a discussion of how the euphemism "special needs" evolved to become a dysphemism). After analyzing earnings conference calls for euphemisms, Suslava (2017) finds that a greater use of "euphemisms" to soften bad news is associated with negative stock returns. We therefore formulate an additional hypothesis:

✓ H4: When companies are perceived as hypocritical, their use of euphemisms will not be effective.

Finally, to investigate the effect of euphemisms on moral judgment, we consider scenarios related to three different CSR dimensions. In spite of a sizeable literature, there is little in the way of evidence to support the development of hypotheses regarding the relative effect size of euphemism use across CSR domains. Given that CSR dimensions frequently overlap, moreover, some corporate actions cannot be exclusively classified as pertaining to a

single dimension. One of the most widely used rankings of the relative importance of these various domains was developed by Carroll (1979, 1991) who proposed a pyramidal approach, from the most important domain, economic responsibility, followed respectively by legal, ethical, and philanthropic responsibilities. An insightful test of this ranking on various samples of consumers in the US, France and Germany found that US consumers seem to follow the Carroll ranking, while French and German consumers were mostly concerned about businesses conforming to social norms rather than achieving high levels of economic performance (Maignan and Ferrell, 2003). Noteworthy in this study, the importance of the economic dimension was captured by a question regarding profit maximization. If the economic dimension were to relate more to human well-being or social norms (e.g., layoffs, bribes) rather than to profits, this dimension in France could be more likely to be ranked in accordance with the Carroll's pyramid (1991). More recently, Catlin et al. (2017) have argued that the social dimension of CSR is perceived by consumers as being associated more with affective, short-term, and local factors, whereas the environmental dimension is engaged with from a more cognitive, long-term, and global perspective. On the basis of the available evidence, we hypothesize that CSR-related euphemisms are likely to have the greatest impacts on moral judgements regarding domains in the following order of importance: (1) economic, (2) social and (3) environmental.

✓ H5: Euphemisms are more effective in swaying moral judgements in the economic domain, followed by the social domain, and lastly the environmental domain.

4. Empirical strategy

In order to test our hypotheses, we conducted a survey experiment among a random sample of the French population via the French platform *Foule Factory*.[6] Similarly to the U.S. Amazon Mechanical Turk, this platform provides an integrated participant compensation mechanism that complies with national regulations regarding minimum wage and provides access to a large participant pool, a streamlined process of study design, participant recruitment methods, and data collection (Buhrmester et al., 2011). As such, Foule Factory offers a number of advantages for our purposes. First, the platform provides access to respondents who are more diverse than other convenience samples (e.g., students, acquaintances). Second, the platform maintains a strong standard of anonymity, which has been shown to reduce bias related to potential experimenter demand effects (Mummolo and Peterson, 2017). The platform does not, however, enable us to guarantee that the sample that elected to participate is perfectly representative of the French population (Casilli et al., 2019). Nevertheless, given the nature of our questions and our between-subject design, we do not believe that using Foule Factory, which is the main online-task work platform in France, raises crucial selection bias issues. Indeed, the way in which individuals formulate judgements about corporations can be considered to be largely independent of socio-demographic characteristics. A total of 680 individuals participated in our experiment with an equal number (170 individuals) distributed between euphemistic and plain-termed treatment groups on the one hand and ethical and unethical practices treatment groups on the other. The average age of respondents is 38 years and 58% are male (see Section 5 for more information about the sample characteristics).

In order to test the effect of euphemism use on the perception of (un)ethical behaviors, we employed a between-subjects design involving six ethical and unethical

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[6] https://www.foulefactory.com/.

scenarios/vignettes in either plain or euphemistic terms.[7] Vignettes are frequently used in business ethics studies and certain design strategies can be used to ensure a high degree of realism (Weber, 1992; Croson et al., 2007). Our scenarios were pretested to improve comprehension and readability.

Participants were presented with either six ethical or six unethical scenarios comprised of two scenarios related to each CSR subdomain (Table 2) and were invited to report on a 7-point Likert scale their perception of the ethicality of corporate action in each scenario, with 1 corresponding to very unethical and 7 corresponding to very ethical. The survey also included a forced-choice yes/no question asking participants to indicate whether they would sign a petition for/against the described behavior. A third option offered participants the possibility to not sign for/against the described behavior. For each ethical and unethical behavior, two versions of the survey were used: one that used plain terms and one that used euphemistic terms. Participants were randomly assigned to one of the four survey versions. Moreover, as mentioned in the previous section, the examined terms relate to three different CSR domains, namely environmental, economic and social considerations. Most of the euphemisms employed involved an increase in length relative to their plain-termed alternatives and some

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[7] Our approach is similar to that of Rittenburg et al. (2016) who used scenarios drawn from several "textbooks in the areas of management, marketing, and international business, as well as a dictionary of euphemisms" (p. 61). We initially selected scenarios inspired from real-world situations described in various corporate documents and sought either corresponding plain-termed or euphemistic versions. We notably consulted various media outlets (e.g., newspapers, CSR reports, press releases) where euphemisms were used or discussed. Moreover, the experimental manipulation we employ has been informally tested on small convenience samples of students, colleagues and acquaintances using pen-and-paper materials. The survey was finalized when participants, notably in debriefing sessions, judged the plain-termed versions to be much more neutral than their euphemistic counterparts.

form of syllabic inflation, which is common in euphemistic language (except in the case of "sewage sludge" where the euphemism is "biosolids").

Insert Table 2 around here

In order to examine the effect of euphemisms on individual perceptions of (un)ethical behaviors (respectively, the likelihood to sign a petition), we compared mean responses by treatment for each scenario using a Kruskal-Wallis test (respectively, a Chi-square test). We also investigate effect of euphemisms on moral judgment and the willingness to sign a petition is using ordered probit and logistic regressions, respectively (Greene, 2003). In addition to a number of socio-demographic characteristics (age, gender, level of education and income), we controlled for the importance of specific CSR issues to respondents, perceived hypocrisy of corporations, as well as individual ethical orientations. Regardless of the treatment, all participants were invited to indicate on a 7-point Likert scale the importance of each CSR issue (pollution of a nearby river, the spreading of sewage sludge, firing employees, bribing, employing young children and moral harassment). Respondents were also asked to indicate on another 7-point Likert scale their level of (dis)agreement with the statements that 'companies are generally hypocritical' and 'companies are generally honest'. These questions were inspired by those used in Wagner et al. (2009). We then computed a unique score for each individual as the mean of the two responses. The scale for the second statement was inversed to measure the same tendency as in the first statement. Finally, we used a shortened version of the Ethical Position Questionnaire of Forsyth (1980) and Forsyth (undated) to measure the ethical orientation of respondents. Concretely, individuals in our sample were asked to indicate on a 9-point Likert scale their level of (dis)agreement with

several statements regarding idealism and relativism. We then computed two scores as the mean response to each of these two categories of ethical orientation.

5. Results and discussion

In what follows, we present the results regarding the hypotheses formulated in Section 3. We begin with judgements regarding the morality of CSR practices (*H1a* and *H1b*). Mean individual responses for judgments based on plain-termed versus euphemistic messages are presented in Table 3, along with the significance of a Kruskal-Wallis test that compares the distribution of responses across versions.

Insert Table 3 around here

Table 3 suggests that our hypotheses *H1a* and *H1b* are supported, that is, euphemisms matter when people are asked to indicate how (un)ethical they perceive certain actions. Indeed, except for the vignette about the pollution of a river, we found that unethical behaviors are perceived as significantly less unethical when euphemistic terms are used compared to when plain terms are used (*H1a*). Regarding ethical scenarios, we observe a similar trend, since companies' CSR actions are perceived as more ethical when described in euphemistic terms, compared to equivalent plain terms (*H1b*). However, this difference is not significant for not firing employees.

We also analyzed the effect of euphemism use when controlling for socio-demographic variables, the importance of specific CSR issues to respondents, perceived firm hypocrisy and individual ethical orientations. The variables used in estimations, together with descriptive statistics, are presented in Table 4. The results of the ordered probit regressions are reported in Tables 5 and 6 for ethical and unethical practices, respectively.

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Insert Tables 4, 5, and 6 around here

These results are similar to those obtained using a Kruskal-Wallis test. Euphemisms appear to increase the perceived ethicality of all ethical and unethical CSR practices, except for the scenario about the pollution of a nearby river (Table 6). In other words, the use of euphemisms can help companies to communicate (or obfuscate) sensitive issues so as to maximize consistency with their vested interests. Regarding control variables, socio-demographic characteristics are generally not related to moral judgements, with some exceptions that are inconsistent across scenarios. Perceived firm hypocrisy is also not significant. However, issue importance is found to be significant for almost all scenarios. Indeed, for ethical (respectively, unethical) practices, individuals who believe that an issue is important are likely to report relatively higher (respectively, lower) levels of ethicality regarding this issue. Last but not least, our estimation results suggest that moral judgments of several practices increase (respectively, decrease) with an individual's ethical orientation in the ethical (respectively, unethical) setting, especially regarding the idealist orientation.

Moreover, as explained in Sections 3 and 4, we also invited participants to indicate their willingness to sign a petition either against an unethical action or for an ethical action (*H2a* and *H2b*). Mean individual responses are reported in Table 7, together with the results of a Chi-square test comparing responses from the two survey versions. The results are mixed and appear to depend on the scenario considered. On one hand, the results indicate that hypothesis *H2a* is not supported for all CSR issues considered. Although the trends are consistent with the formulated hypothesis in most cases, a statistically significant difference was found between plain terms and euphemistic versions regarding only spreading sewage sludge (environmental issue) and the two social CSR issues (child labor and moral

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harassment). For the latter, the percentage of individuals likely to sign a petition decreases from 81% to 28%. In other words, although euphemisms seem to impact moral judgements, individuals are not necessarily less likely to sign a petition to denounce the related unethical practice. On the other hand, the results indicate that the use of euphemisms increases the percentage of people likely to sign in support of ethical CSR practices (*H2b*). However, this effect is only significant for not spreading sewage sludge and not bribing public officials.

Insert Table 7 around here

We also analyze the effect of euphemism use on the likelihood to sign a petition using a logistic regression (Tables 8 and 9). In the context of an ethical practice, Table 8 confirms the positive effect of euphemisms on the likelihood of signing a petition to support the actions of not spreading sewage sludge and not bribing. However, estimation results also suggest that euphemisms positively affect the likelihood that participants will sign a petition to support two other actions, namely not firing employees and taking into consideration employee wellbeing. The coefficients associated with the latter practices are only significant at the 10% level. In the context of unethical practices, Table 9 supports the Chi-square test, but suggests that the willingness to sign a petition against firing employees also decreases when euphemistic terms are used relative to plain terms. Finally, Tables 8 and 9 show that: (*i*) socio-demographic covariates are generally poor predictors of the likelihood of signing a petition, (*ii*) perceived firm hypocrisy is not significant, (*iii*) individual ethical orientations are only significant for certain practices, and (*iv*) the importance that individuals ascribe to a given CSR practice is significantly correlated with the likelihood of signing a petition for/against the practice.

Insert Tables 8 and 9 around here

We now turn to the results regarding hypothesis *H3*, i.e. that the impact of euphemisms on moral judgment is weaker for ethical than for unethical practices. We test this hypothesis by comparing the coefficients of euphemism use in Tables 5 and 6. The findings support hypothesis *H3* for the economic and social CSR domains, where the coefficients are found to be higher for unethical practices (1.152, 0.420, 0.783 and 2.338, respectively) relative to ethical practices (0.218, 0.321, 0.495 and 0.590, respectively). This finding suggests that euphemisms matter more when it comes to influencing judgements surrounding unethical actions than ethical actions. In the real world, it is obvious that the use of euphemisms in unethical contexts often involves a greater extent of emphasis framing than in ethical contexts as well as relative to those we study here. Hypothesis *H3* is, however, not supported in the scenarios pertaining to the environmental CSR issues. Indeed, for the two environmental-related practices, the coefficients are similar to or higher than the ethical setting (0.313, 0.857) relative to the unethical setting (-0.353, 0.492). We caution against over-interpretation of these results given that the two scenarios we study in each of these CSR domains do not necessarily capture their impacts on other issues in these CSR domains.

As developed in Section 3, we also examine whether the euphemism use backfires when individuals perceive firms as hypocritical (*H4*). In order to test this likely boundary condition, we report in Tables 5 and 6 the interaction effect between euphemism use and perceived hypocrisy. In contrast to our prediction, Hypothesis *H4* is not supported, since perceived hypocrisy is found to not significantly influence the relationship between euphemism use and moral judgements, except in the case of refusing to pay bribes (cf. Table 5).

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Finally, Hypothesis *H5* regarding the relative strength of the effect of using euphemisms across different CSR domains is not supported. Comparing the coefficients of euphemism use in Tables 5 and 6 for each domain is inconclusive and does not indicate a clear finding consistent with the patterns found in Catlin et al. (2017). Although our findings are rather mixed, they nevertheless suggest that euphemisms do not matter to the same degree in different CSR contexts (domain and ethical valence). Euphemism use is, for instance, particularly effective in the case of moral harassment. Again, using only two scenarios in each domain does not cover the whole domain and more investigation will be needed to reach more clear-cut conclusions.

Discussion

These results suggest that euphemisms can have a significant impact on perceptions by magnifying a positive situation and by diminishing the perceived seriousness of a negative situation. As expected, euphemisms appear to be more effective in reducing the significance of condemnable behaviors than in magnifying the significance of socially desirable behaviors for most of the CSR dimensions studied. Given that managers "work with words," these findings suggest a need to devote more attention to the impact that word choice can have at the micro-level in different domains. The specific words used and their alignment with actions can significantly impact organizational performance (Simons, 2002).

Considering that people are less likely to negatively judge a company for identical behaviors when these behaviors are described in euphemistic terms vs. in plain terms, companies may be tempted to use them as a strategy to evade transparency and explicit deception. Indeed, these results suggest that some managers could strategically use well-crafted euphemisms in order to outwit regulators and reduce resistance to actions that could otherwise generate outrage. An example can be found in the gambling industry, which has

invested in efforts to label its activities as *gaming* rather than *gambling,* which is intended to them more respectable and carry less of a negative connotation. Managers and corporate leaders may also choose to use plain vs. euphemistic terms depending on the various stakeholders they address. Nevertheless, even if this strategy may seem a low-cost and effective one, it can conceivably backfire in the long term. Indeed, euphemizing organizational language may be likely to call attention to the gap between a corporation's actions and the words used to describe them, which can foster a climate of insincerity that could lead to a tendency to take a cynical stance on the organization over time. A natural extension of this study would be to consider how euphemism use by a given company affects its employees.

Consequently, we suggest that watchdogs should be particularly alert about organizations using euphemisms when communicating about their CSR activities. To the extent that more frequent and liberal use of euphemisms can signal an intention to obscure the truth, this insight can also inform the surveillance activities carried out by internal "watchdogs" who could use euphemism use as an indicator to identify corporations that may warrant further scrutiny. Our findings also suggest that a simple and preliminary way to better understanding the tradeoffs of CSR communication strategies can be to measure the relative impacts of euphemism use (see Hojati, 2012 for an example regarding euphemisms used in the English media). In other words, if a company uses euphemisms more frequently than do comparable companies, doing so could in fact backfire as a strategy to positively influence public perceptions. Moreover, given that euphemisms are frequently contagious and can infiltrate organizational language, their use is not innocuous and can have cascading consequences. These results therefore constitute a call for responsible leaders and managers to avoid underestimating the importance of words, especially euphemisms.

6. Conclusion

Although euphemisms are pervasive in CSR communications, they remain a relatively understudied area of scientific research. The results presented here confirm that euphemisms are not neutral words in terms of their impact on perceptions. Instead, we find that they can play an important role in human communication in general and in CSR in particular, as the harshness of plain terms appears to be less strategic than softer and (possibly) misleading euphemistic language in some cases. Overly-euphemistic language about dubious actions that permeate an organization can also constitute a "red flag", indicating deceitful intentions to informed observers.

In our survey experiment, we find that people judge ethical behaviors as more ethical and unethical behaviors as less unethical when euphemistic terms are used, compared to plain terms. Moreover, to some extent, our findings may indicate that euphemisms can reduce the moral condemnation of unethical CSR-related actions. In addition, euphemistic terms make people less likely to sign a petition against several of these behaviors. Given that our study is limited by the number of euphemisms tested, the differentiated effectiveness of euphemisms across domains should be considered a preliminary finding. Our contribution can be considered a step towards better understanding the impact of euphemism use and an appeal for further research on the topic. For instance, it is possible that euphemisms do not obey the one-size-fits-all logic, as euphemisms may have different impacts among different groups (e.g., stakeholders).

We note a number of limitations of this study. First, we consider a subsample of CSR-related actions in a given country. Replicating and extending these results in other settings (e.g. countries, languages, other CSR-related actions) can provide added value by confirming these preliminary results. Additionally, although we have investigated one particular factor that could generate a boundary condition (perceived firm hypocrisy), but other candidates,

such as consumer skepticism regarding CSR initiatives, could also be considered. Second, the use of incentive compatible experiments could allow participants to consider the real-world consequences of their responses in monetary terms. Investigating whether participants get smaller net monetary gains by being fooled by euphemisms constitutes a powerful and promising extension. Third, given the hold of the internet and social media in modern life (e.g., Twitter, Facebook), an interesting direction for future work could be to examine how euphemisms and other strategies for manipulating language can adapt to these new communication channels.

While our study contributes to a better understanding of the role that euphemisms play in CSR communications, a wide variety of issues remain to be addressed. For example, how does the effectiveness of euphemisms evolve with their more frequent use and over time? Our study does not allow us to examine the durability of their effectiveness and possible temporal dynamics. A desire to promote transparency can also encourage businesses to use fewer euphemisms. Another important issue to explore is how people perceive changes in language use. For example, do people only consider the way in which language is currently being used when they make judgements, or do they also consider the trajectory of this use? In some cases, a move toward greater transparency relative to a less-transparent reference point in the past (or to other similar agents) may be appreciated and 'rewarded' more than the actual degree of transparency itself. Given that more and more business exchanges are made in cross-cultural contexts involving managers of different origins, it would also seem relevant to investigate how euphemisms may be differently used and perceived across cultural contexts.

If we consider that the processes through which different types of euphemisms affect moral evaluation are likely to be very different from each other, identifying these processes also constitutes an important and promising issue for future work. An interesting extension to our contribution will be to test if the effects of euphemisms (vs. plain language) on moral

judgment are more pronounced under cognitive load (i.e. when cognitive availability is low) by using euphemisms that vary in similarity to the terms they replace, e.g., in length and processing difficulty. Last but not least, consistent with previous research, we suspect that the effectiveness of euphemism use may be characterized by an inverted U curve, suggesting that too many or too few euphemisms can reduce their effectiveness in influencing perceptions.

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Table 1: Overview of studies on euphemisms (in chronological order)

Author(s) and publication year	Domain	Main results
Loftus and Palmer (1974)	Automobile accidents	The verbs used in a question assessing the speed of a car just before an accident (e.g., collided, bumped, hit, or smashed) biased peoples' estimates of speed and their memory of the accident.
Aucoin and Haynes (1998)	Business (massive layoffs)	The authors recommend that it is in the long-term interest of companies to communicate openly and honestly with employees about massive layoffs rather than use deceptive euphemisms.
Gladney and Rittenburg (2005)	Journalism	Euphemisms can favorably affect people's assessments or opinions of given situations and may even affect their behaviors. Nevertheless, many euphemisms can backfire.
Vickers (2002)	Business (massive layoffs)	Euphemisms related to layoffs can offend employees and exacerbate painful outcomes .
McGlone and Batchelor (2003)	Communication	Communicators are inclined to use euphemisms more for the purposes of presenting themselves in a specific way than out of concern for their addressees' sensibilities.
La Cour and Kromann (2011)	Business (philanthropy)	Companies manage communicatively the risk of being perceived as hypocritical through the use of euphemisms. These euphemisms allow them to avoid manifest contradictions between their philanthropic and economic goals. Nevertheless, the use of euphemisms is risky in its own right.
Appleton and Flynn (2014)	Health	The way language is used plays an important role in shaping peoples' experiences and may have both positive and negative consequences. For instance, patients can be offended when their experience with cancer is euphemized as a journey.
Gernsbacher et al. (2016)	Health	Disabled individuals are viewed more negatively when described as having special needs than when described as having a (certain) disability, indicating that special needs is an ineffective euphemism.
Rittenburg et al (2016)	Business	Participants were both more likely to rate an action as appropriate and to indicate they would take that action when it was stated in euphemistic terms. Oversight did not have a significant effect on attitude toward the action, but did significantly affect participants' intentions to take that action. Greater transparency involves lower use of euphemisms.
Suslava (2017)	Business (earnings reported in conference calls)	Euphemisms used by managers to temper their descriptions of poor company performance in conference calls mislead investors and result in statistically significant negative effect on subsequent drift returns.
Walker et al. (2020)	Judgements made by individuals in various situations	The findings suggest that a strategic speaker can, through the careful use of language, sway the opinions of others in a preferred direction while avoiding many of the reputational costs associated with less subtle forms of linguistic manipulation (e.g., lying).

Table 2: Vignettes used in the survey experiment

Plain term version	Euphemistic version
Ethical scenarios	

Environmental domain

The ABC company preserves the natural state of the river close to its production site.	The ABC company goes beyond regulations by implementing measures to protect the fauna and flora of the river close to its production site.
The XYZ company does not spread sewage sludge on agricultural lands.	The XYZ company goes beyond regulations by refraining from contaminating agricultural lands with waste from wastewater treatment.

Economic domain

Despite an unfavorable economic context, the QRS company has not fired any employees.	Despite an unfavorable economic context, the QRS company bent over backward to preserve the jobs of all its collaborators against all odds.
The BRH company did not pay a € 200,000 bribe to the public officials in charge of awarding a € 5 million contract.	The BRH company preferred to give up a very advantageous € 5 million contract by refusing to pay € 200,000 to bribe the public officials in charge of awarding it.

Social domain

The ECS company cancelled a highly beneficial contract with a new supplier that employs young children.	The ECS company was uncompromising with a new supplier that employs young children by cancelling a highly beneficial contract.
The BZS company implemented a listening unit to help its staff in difficulty.	The BZS company deployed exceptional support and accompanying measures in favor of its collaborators in distress.

Unethical scenarios	

Environmental domain

The ABC company polluted the river close to its production site.	The ABC company discharged effluents in the river close to its production site.
The XYZ company spread sewage sludge on agricultural lands	The XYZ company spread biosolids on agricultural land.

Economic domain

Given the economic context, the QRS company fired several employees.	Given the economic context, the QRS company invited several collaborators to continue their career in more promising sectors.
In order to sign a 5 € million contract, the BRH company paid a € 200,000 bribe to the public officials in charge of awarding it.	In order to sign a 5 € million contract, the BRH company paid a € 200,000 soft commission to the public officials in charge of awarding it.

Social domain

The ECS company signed a highly beneficial contract with a new supplier that employs young children.	The ECS company signed a highly beneficial contract with a new supplier who hires young employees under the legal working age.
The BZS company used strategic moral harassment in order to push some employees to resign without having to pay a compensation.	The BZS company had to highly increase several professional constraints, leading several employees to a voluntary termination.

Table 3: Mean individual responses by scenario and version

	Plain term version	Euphemistic version
Ethical scenarios	**(N=170)**	**(N=170)**
Environmental domain		
Protection of a nearby river	6.51	6.62*
Not spreading sewage sludge	5.36	6.37***
Economic domain		
Not firing employees	6.16	6.27
Not bribing	5.84	6.26***
Social domain		
No to young children employment	6.12	6.61***
Listening unit for employees	5.83	6.38***
Unethical scenarios	**(N=170)**	**(N=170)**
Environmental domain		
Pollution of a nearby river	1.18	1.08***
Spreading sewage sludge	2.35	3.18***
Economic domain		
Firing employees	3.52	4.71***
Bribing	1.56	2***
Social domain		
Children employment	1.18	1.76***
Moral harassment	1.11	3***

*** and * stand for parameter significance of a Kruskal-Wallis test at the 1% and 10% levels, respectively.

Table 4: Sample characteristics and descriptive statistics

Variable		Ethical setting (N=340)		Unethical setting (N=340)	
		Mean	Std. Dev.	Mean	Std. Dev.
Age (continuous)		37.70	13.53	38.34	13.62
Gender Binary (=1 if male)		0.57	0.49	0.60	0.48
Education (Categorical)	Cat. 1 (Reference)	0.33	0.47	0.32	0.46
	Cat. 2	0.37	0.48	0.39	0.48
	Cat. 3	0.30	0.45	0.29	0.45
Income/month (Categorical)	Cat. 1 (Reference)	0.22	0.41	0.26	0.43
	Cat. 2	0.19	0.39	0.20	0.40
	Cat. 3	0.37	0.48	0.35	0.47
	Cat .4	0.22	0.41	0.19	0.39
Pollution is an important issue (=1 if 5, 6 or 7)		0.96	0.18	0.95	0.20
Spreading sewage sludge is an important issue (=1 if 5, 6 or 7)		0.77	0.41	0.21	0.40
Firing employees is an important issue (=1 if 5, 6 or 7)		0.80	0.40	0.60	0.48
Corruption is an important issue (=1 if 5, 6 or 7)		0.84	0.36	0.83	0.37
Children employment is an important issue (=1 if 5, 6 or 7)		0.92	0.25	0.91	0.28
Moral harassment is an important issue (=1 if 5, 6 or 7)		0.94	0.23	0.92	0.25
Perceived firm hypocrisy (computed score)		4.92	1.10	5.05	1.17
Ethical orientation: Idealist (computed score)		6.27	1.20	6.27	1.28
Ethical orientation: Relativist (computed score)		6.16	1.48	5.82	1.53

For the variable Education, Cat. 1 to 3 refer to French baccalaureate or less, between 1 and 3 years of university studies, and 4 years or more of university studies, respectively. For the variable Income/month, Cat. 1 to 4 refer to <= 800€, between 801€ and 1300€, between 1301€ and 2300€, and >=2301€, respectively.

Table 5: Ordered probit estimates of the effect of euphemism use on moral judgements of ethical CSR practices by scenario

Variables		Pollution		Sewage sludge		Firing		Bribe		Children employment		Harassment	
		Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err
Euphemism		*.313**￼*	.145	*.857***￼*	.134	*.218*￼*	.130	*.321**￼*	.131	*.495***￼*	.149	*.590***￼*	.130
Age		*-.011**￼*	.005	-.004	.005	*-.009*￼*	.005	.002	.005	-.003	.005	*-.013**￼*	.005
Gender		.178	.149	-.176	.135	.170	.136	.110	.135	-.077	.152	.065	.133
Education	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	*-.471***￼*	.175	-.194	.155	-.039	.156	-.083	.155	.067	.172	*-.396***￼*	.152
	Cat. 3	-.301	.196	*-.310*￼*	.171	-.220	.173	-.003	.172	.169	.193	-.262	.171
Income/month	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	*.388*￼*	.222	*.598***￼*	.205	.284	.202	-.210	.197	-.246	.221	.318	.195
	Cat. 3	.285	.197	.089	.175	.063	.178	.108	.180	-.050	.204	.277	.172
	Cat. 4	.022	.230	-.125	.206	.094	.213	-.135	.213	-.230	.237	.302	.206
Item importance		*1.100***￼*	.339	*.866***￼*	.149	*.867***￼*	.155	*.608***￼*	.170	*1.239***￼*	.242	*.480*￼*	.260
Perceived firm hypocrisy		.070	.067	.061	.059	.028	.059	.053	.060	.088	.064	-.009	.057
Ethical orientation: Idealist		*.115*￼*	.062	*.106**￼*	.055	.079	.055	*.157***￼*	.056	.016	.061	*.098*￼*	.055
Ethical orientation: Relativist		-.033	.052	.028	.044	-.027	.045	.009	.045	-.008	.050	*.077*￼*	.042
Euphemism*Perceived hypocrisy		.097	.130	-.113	.115	-.113	.116	*-.279**￼*	.118	-.164	.126	-.148	.112
Numb. of observations		340		340		340		340		340		340	
Log likelihood		-276.87997		- 427.43793		-388.76569		-421.78026		-307.69551		-413.80861	
LR chi2 (13)		34.61***		103.49***		44.56***		44.98***		47.64***		45.02***	
Pseudo R2		0.0588		0.1080		0.0542		0.0506		0.0719		0.0516	

For the variable Education, Cat. 1 to 3 refer to French baccalaureate or less, between 1 and 3 years of university studies, and 4 years or more of university studies, respectively. For the variable Income/month, Cat. 1 to 4 refer to <= 800€, between 801€ and 1300€, between 1301€ and 2300€, and >=2301€, respectively.

***, **, and * refer to parameter significance at the 1%, 5% and 10% levels, respectively.

Table 6: Ordered probit estimates of the effect of euphemism use on moral judgements of unethical CSR practices by scenario

Variables		Pollution		Sewage sludge		Firing		Bribing		Child employment		Harassment	
		Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err	Coef.	Std. Err
Euphemism		*-.353*	.205	*.492****	.125	*1.152****	.126	*.420****	.140	*.783****	.167	*2.338****	.182
Age		.007	.007	-.000	.005	.000	.004	*-.024****	.005	-.006	.006	-.003	.006
Gender		.157	.224	.189	.133	*.212**	.126	-.107	.148	-.071	.172	.196	.160
Education	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	-.280	.240	.179	.149	.089	.139	*-.301**	.164	*-.327**	.191	-.217	.169
	Cat. 3	-.083	.248	.266	.165	-.037	.156	-.250	.181	-.136	.205	*-.361**	.196
Income/month	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	.072	.283	.022	.181	*.486****	.172	.216	.193	-.271	.239	-.296	.217
	Cat. 3	-.082	.254	-.117	.163	.246	.154	.014	.181	-.075	.202	.089	.194
	Cat. 4	-.440	.335	-.312	.202	.283	.189	-.139	.232	-.116	.258	.118	.235
Item importance		*-.615**	.362	*-.837****	.131	*-.294***	.125	*-.809****	.166	*-1.084****	.233	.155	.262
Perceived firm hypocrisy		-.049	.081	-.020	.053	-.021	.049	.020	.058	-.025	.070	-.032	.073
Ethical orientation: Idealist		*-.261****	.087	-.026	.051	*-.187****	.049	-.068	.056	*-.140***	.067	*-.120***	.061
Ethical orientation: Relativist		.067	.069	*.095***	.042	-.002	.039	*.095***	.047	-.000	.054	-.009	.049
Euphemism*Perceived hypocrisy		-.103	.162	.025	.106	.088	.099	-.062	.117	-.042	.139	-.072	.146
Numb. of observations		340		340		340		340		340		340	
Log likelihood		-122.63645		-534.22675		-529.83566		-354.43635		-254.67626		-340.69594	
LR chi2 (12)		33.64***		74.51***		107.72***		83.25***		75.71***		225.29***	
Pseudo R2		0.1206		0.0652		0.0923		0.1051		0.1294		0.2485	

For the variable Education, Cat. 1 to 3 refer to French baccalaureate or less, between 1 and 3 years of university studies, and 4 years or more of university studies, respectively. For the variable Income/month, Cat. 1 to 4 refer to <= 800€, between 801€ and 1300€, between 1301€ and 2300€, and >=2301€, respectively.

***, **, and * refer to parameter significance at the 1%, 5% and 10% levels, respectively.

Table 7: Percentage of individuals willing to sign a petition in support of ethical CSR practices or against unethical CSR practices by scenario and version

	Plain term version	Euphemistic version
Ethical scenarios	**(N=170)**	**(N=170)**
Environmental domain		
Protection of a nearby river	71	70
Not spreading sewage sludge	40	61***
Economic domain		
Not firing employees	53	60
Not bribing	43	53*
Social domain		
No to young children employment	70	72
Listening unit for employees	48	55
Unethical scenarios	**(N=170)**	**(N=170)**
Environmental domain		
Pollution of a nearby river	84	84
Spreading sewage sludge	48	35**
Economic domain		
Firing employees	11	6
Bribing	53	50
Social domain		
Children employment	80	65***
Moral harassment	81	28***

*** and ** stand for parameter significance of a Chi-square test at the 1% and 5% levels, respectively.

Table 8: Logit estimates of the effect of euphemism on individual intentions to sign a petition supporting ethical CSR practices

Variables		Pollution		Sewage sludge		Firing		Bribing		Child employment		Harassment	
		Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err
Intercept		-1.318 (.267)	1.372	-1.468 (.230)	1.170	-.214 (.807)	1.140	*-3.177**** (.041)	1.191	-1.655 (.191)	1.352	*-3.151*** (.042)	1.293
Euphemism		.008 (1.008)	.253	*.868**** (2.382)	.242	*.398** (1.489)	.236	*.493*** (1.637)	.238	.227 (1.255)	.263	*.378** (1.459)	.234
Age		*-.021*** (.978)	.010	-.005 (.994)	.010	-.007 (.992)	.009	-.007 (.992)	.010	-.014 (.985)	.011	-.012 (.987)	.010
Gender		.271 (1.311)	.265	-.111 (.894)	.251	-.155 (.856)	.245	*.537*** (1.711)	.250	-.112 (.893)	.277	.206 (1.229)	.244
Education	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	.149 (1.161)	.298	-.111 (.894)	.287	.209 (1.233)	.281	-.062 (.939)	.281	*.514** (1.672)	.306	-.081 (.921)	.278
	Cat. 3	.348 (1.416)	.337	-.137 (.871)	.319	-.336 (.714)	.310	-.331 (.717)	.316	.511 (1.667)	.344	.035 (1.035)	.310
Income/month	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	.311 (1.365)	.396	*.796*** (2.218)	.373	.030 (1.031)	.360	-.252 (.776)	.363	-.261 (.770)	.412	-.034 (.965)	.357
	Cat. 3	.160 (1.173)	.348	.055 (1.056)	.327	-.075 (.927)	.324	-.159 (.852)	.327	-.476 (.621)	.369	-.069 (.933)	.323
	Cat. 4	.060 (1.062)	.413	-.106 (.898)	.396	-.273 (.760)	.383	.019 (1.019)	.389	.035 (1.036)	.451	-.010 (.989)	.385
Item importance		*1.737**** (5.684)	.653	*1.325**** (3.763)	.304	*.929**** (2.532)	.289	*1.262**** (3.532)	.357	*2.048**** (7.759)	.482	*1.584**** (4.879)	.590
Perceived firm hypocrisy		-.140 (.868)	.115	-.089 (.914)	.108	-.158 (.853)	.106	.016 (1.016)	.106	-.061 (.940)	.116	-.127 (.879)	.106
Ethical orientation: Idealist		*.185** (1.203)	.109	.066 (1.068)	.103	.088 (1.092)	.100	*.256*** (1.292)	.102	.141 (1.152)	.113	*.231*** (1.260)	.102
Ethical orientation: Relativist		.072 (1.075)	.084	.040 (1.041)	.081	.044 (1.045)	.078	.046 (1.047)	.079	.085 (1.088)	.087	*.183*** (1.200)	.079
Numb. of observations		340		340		340		340		340		340	
Log likelihood		-196.6797		-212.88017		-221.26388		-218.13712		-187.66757		-223.03499	
LR chi2 (12)		18.58*		45.47***		22.57**		34.77***		31.23***		24.52**	
Pseudo R2		0.0451		0.0965		0.0485		0.0738		0.0768		0.0521	

For the variable Education, Cat. 1 to 3 refer to French baccalaureate or less, between 1 and 3 years of university studies, and 4 years or more of university studies, respectively. For the variable Income/month, Cat. 1 to 4 refer to <= 800€, between 801€ and 1300€, between 1301€ and 2300€, and >=2301€, respectively.

***, **, and * refer to parameter significance at the 1%, 5% and 10% levels, respectively.

Table 9: Logit estimates of the effect of euphemism use on individual intentions to sign a petition against unethical CSR practices

Variables		Pollution		Sewage sludge		Firing		Bribing		Child employment		Harassment	
		Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err	Coef. (Odds R)	St. Err
Intercept		-1.926 (.145)	1.528	-.276 (.758)	1.073	-6.316*** (.001)	1.904	-2.664** (.069)	1.091	-2.112* (.120)	1.233	-1.182 (.306)	1.283
Euphemism		-.119 (.886)	.321	*-.667*** (.512)	.248	*-1.029** (.357)	.441	-.105 (.899)	.240	*-.765*** (.465)	.278	*-2.751*** (.063)	.302
Age		-.007 (.992)	.012	-.006 (.993)	.009	-.001 (.998)	.017	*.022** (1.022)	.009	.002 (1.002)	.010	-.012 (.987)	.011
Gender		.0118 (1.125)	.343	-.319 (.726)	.262	.213 (1.238)	.461	.279 (1.322)	.259	.125 (1.134)	.290	-.135 (.873)	.298
Education	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	-.045 (.955)	.380	-.265 (.766)	.294	-.005 (.994)	.481	.470 (1.601)	.289	.329 (1.389)	.322	.044 (1.045)	.330
	Cat. 3	.384 (1.468)	.431	*.634* (.530)	.334	.033 (1.034)	.588	.124 (1.132)	.324	.274 (1.315)	.358	.073 (1.076)	.372
Income/month	Cat. 1	-	-	-	-	-	-	-	-	-	-	-	-
	Cat. 2	.629 (1.876)	.530	.048 (1.049)	.367	-.713 (.489)	.574	-.114 (.891)	.352	.132 (1.142)	.396	-.019 (.980)	.401
	Cat. 3	.143 (1.154)	.417	.103 (1.108)	.330	-.854 (.425)	.530	.269 (1.309)	.322	.183 (1.201)	.357	-.059 (.942)	.372
	Cat. 4	-.420 (.656)	.476	.336 (1.400)	.398	-1.011 (.362)	.755	-.094 (.909)	.387	.152 (1.164)	.438	-.065 (.936)	.453
Item importance		*1.200* (3.322)	.615	*1.707*** (5.515)	.301	.473 (1.605)	.482	*1.928*** (6.879)	.396	*1.631*** (5.111)	.453	.595 (1.814)	.570
Perceived firm hypocrisy		.201 (1.222)	.134	.049 (1.051)	.104	-.036 (.964)	.177	.140 (1.150)	.103	-.015 (.984)	.114	.177 (1.193)	.118
Ethical orientation: Idealist		.171 (1.187)	.134	.050 (1.051)	.103	*.758*** (2.134)	.192	-.053 (.948)	.101	*.319*** (1.375)	.116	*.371*** (1.449)	.118
Ethical orientation: Relativist		.104 (1.110)	.108	*-.159* (.852)	.082	-.051 (.950)	.129	-.091 (.912)	.081	-.053 (.948)	.093	-.059 (.942)	.091
Numb. of observations		340		340		340		340		340		340	
Log likelihood		-137.89274		-201.34808		-86.48251		-209.58279		-176.70484		-171.81771	
LR chi2 (12)		15.10		60.03***		29.97***		51.75***		43.60***		124.30***	
Pseudo R2		0.0519		0.1297		0.1477		0.1099		0.1098		0.2656	

For the variable Education, Cat. 1 to 3 refer to French baccalaureate or less, between 1 and 3 years of university studies, and 4 years or more of university studies, respectively. For the variable Income/month, Cat. 1 to 4 refer to <= 800€, between 801€ and 1300€, between 1301€ and 2300€, and >=2301€, respectively.

***, **, and * refer to parameter significance at the 1%, 5% and 10% levels, respectively.