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## **Fluency and the Perceived Ethicality of Corporate Social (Ir)responsibility**

**Abstract:** Corporate social responsibility (CSR) has remained a focus in business and society for decades. Existing research, however, has only begun to examine moral violations, or incidences of corporate social irresponsibility (CSI). In this article, we identify perceptual fluency—the ease with which information is processed—as an influential factor. Through three experiments, we reveal that individuals view incidences of corporate social irresponsibility as less unethical when perceptual fluency is low (vs. high). This occurs because decreased perceptual fluency encourages deliberative processing, which impacts the perceived ethicality of corporate social irresponsibility incidences. These results replicate across different countries, product categories, and corporate social irresponsibility typologies. We also identify the type of corporate action as an important boundary condition; as perceptual fluency did not impact the perceived ethicality of analogous corporate social responsibility incidences. We also find that the effect is influenced by the individual moral philosophy of the consumer, with the effect occurring only for those higher in moral relativism. Overall, these results empirically disentangle competing theoretical accounts linking perceptual fluency with moral judgment, and show that businesses and other parties should consider the fluency of corporate social irresponsibility communications along with the moral philosophy of their customers and other stakeholders.

**Key-words:** Corporate social responsibility; corporate social irresponsibility; communication; disfluency; fluency; metacognition; moral judgment; processing style; unethical behavior.

## **1. Introduction**

Corporate social responsibility represents a company's commitment to minimizing or eliminating harmful effects while maximizing societal benefits (Choi & La, 2013; Mohr, Webb, & Harris, 2001, p. 46). It is quite common and a fixture for most companies, with approximately 85% of companies engaging in corporate social responsibility activities (Governance and Accountability Institute, Inc. 2018). It is well known that firms actively communicate their corporate social responsibility activities to the public to engender, among other positive consequences, perceptions of ethicality (Alhouti, Wright, & Baker, 2021; see Falchi, Grolleau, & Mzoughi, 2022 for an alternative view). For example, consumers often assume that firms engaged in corporate social responsibility consider and prioritize the interests of others beyond their immediate self-interest (Mish & Scammon, 2010). Despite even the best of intentions, companies also commit acts of corporate social irresponsibility, which reflect actions that violate societal expectations (Herzig & Moon, 2013), often resulting in harm to entities such as the environment and community (Jones, 2013).

Although companies prefer to communicate about corporate social responsibility rather than corporate social irresponsibility, they often respond to corporate social irresponsibility allegations or provide explanations (e.g., press releases) and even communicate apologies or acts of contrition (see e.g., Patel & Reinsch, 2003). Sometimes, companies have to communicate about these issues to various stakeholders that question them (e.g., journalists, watchdogs, regulatory authorities). For instance, six Chinese firms published a letter in a local newspaper to apologize for pollution (China Daily, 2007; see also Gilbert, James, & Shogren, 2018). Recently, after a salmonella outbreak that contaminated Kinder chocolate, the chief executive officer of the French Ferrero subsidiary decided to field and answer questions from readers of a major French newspaper (Méréo, Mari, & Plichon, 2022).

Companies can also decide to adopt a proactive stance when they understand that the corporate social irresponsibility acts will be disclosed publicly. In some circumstances, companies may even decide to self-report wrongdoings to authorities and/or confess. Several governments encourage self-reporting by promising potential benefits such as reduced fines or dismissal of charges (e.g., Deferred Prosecution Agreement). Similarly, regarding the public, the popular wisdom states that “a fault confessed is half redressed”. These communications allow the company to disclose incidents of corporate social irresponsibility on their terms. Moreover, companies can track consumer sentiment and respond as needed, particularly when corporate social irresponsibility disclosures are made using digital platforms (e.g., on social media). This may be particularly important given prior research demonstrating the malleability of consumer expectations and sentiment (Wright & Xie, 2019). For instance, when news of a corporate social irresponsibility incident becomes inevitable, being the first to reveal it can allow the company to control what is released and potentially lessen the public outrage that often accompanies corporate social irresponsibility incidences (Grolleau, Marciano & Mzoughi, 2020). In many instances, however, the source reporting on a corporate social irresponsibility incident is not the company itself, but a third party (e.g., a whistleblower, watchdog group, regulator, or journalist). These parties also need to better understand how seemingly irrelevant factors, such as the fluency of their corporate social irresponsibility communication, impacts how individuals respond to such incidences.

However, much remains unknown about corporate social irresponsibility incidences and how consumers respond to corporate social irresponsibility related messages. The current research seeks to address these issues. Drawing on theories of metacognition (Alter, Oppenheimer, Epley, & Eyre, 2007; Labroo & Pocheptsova, 2016), we predict that the perceptual fluency, or the experienced ease (or difficulty) with which one processes information, plays a critical role in the perceived ethicality of corporate social irresponsibility

actions. While there is a sizeable literature devoted to the effects of fluency on human judgment (Reber, Winkielman & Schwarz, 1998; Reber & Schwarz, 1999; Schwarz, 2004; Alter & Oppenheimer, 2008), very little research has examined how perceptual fluency affects the perceived ethicality of corporate social irresponsibility incidences and the literature on the moral judgment of individual actions remains mixed with regards to how and why they occur. For example, in a study on the morality of individual actions, Laham, Alter and Goodwin (2009) argued that the fluency effects they observed occurred because the experience of fluency serves as a positive hedonic marker, which causes fluent processing to increase perceptions of ethicality. Conversely, Spears, Fernández-Linsenbarth, Okan, Ruz and González (2018) argued that low fluency (a.k.a., disfluency) triggers more analytic thinking, which impacts moral judgment. There is also research showing no association between processing fluency and moral judgment. For example, Nadarevic and Kroneisen (2020) failed to replicate and generalize the findings of Laham et al. (2009).

Considering this prior research, several important questions remain unanswered: Does perceptual fluency impact the perceived ethicality of company actions? If so, which types of actions and why? Lastly, what factors influence these perceptions? In this article, we seek to answer these questions, and argue that perceptual fluency does impact the perceived ethicality of corporate actions. Drawing from the fluency literature, we predict that the perceived ethicality of incidences of corporate wrongdoing (i.e., corporate social irresponsibility) will be higher when such incidences are presented disfluently versus fluently. We expect that disfluency will result in a decreased perception of unethicity for corporate social irresponsibility incidences because the experience of disfluency prompts individuals to engage in more deliberative processing, which reduces the influence of automatic emotional responses, such as those associated with metacognitive experiences, when forming moral judgments (Paxton, Ungar, & Greene, 2012).

These findings have important implications for companies, as companies are increasingly scrutinized for incidences of corporate social irresponsibility (Riera & Iborra, 2017; Pérez, García De Los Salmones, & López-Gutiérrez, 2018). Instances of corporate social irresponsibility are increasingly reported in the media, which can result in substantive losses (Stäbler & Fischer, 2020; Carberry, Engelen, & Van Essen, 2018). For instance, *Fortune* magazine (2020) described the ten biggest business scandals of the year 2020 and emphasized the costly and negative outcomes incurred by companies such as Nikola and Wirecard. How these corporate social irresponsibility events are communicated has a strong impact on the magnitude of these outcomes. The average financial loss due to a corporate social irresponsibility event, in terms of stock valuations, for example, amounts to US\$321 million if four or more US high-reach media outlets report the event (Stäbler & Fischer, 2020). Moreover, perceptions of ethicality predict several important consumer outcomes. For example, research shows that consumers will select more severe punishments for marketing conduct deemed unethical (Wright, Dinsmore, & Kellaris, 2013). Consequently, it is deeply important that businesses and consumers understand what factors impact the moral judgments of corporate social irresponsibility incidences.

Our research makes a number of contributions to the extant literature. First, this research seeks to bridge the psychology literature with the business literature, and to the best of our knowledge, is the first work to explore the relationship between processing fluency and the moral actions of companies in terms of corporate social responsibility and corporate social irresponsibility. We add to the corporate social irresponsibility literature (e.g., Grolleau, Ibanez, & Mzoughi, 2022; Grolleau, Mungan, & Mzoughi, 2022) by examining how contextual factors such as the fluency of corporate social irresponsibility messages influences the moral judgment of corporate wrongdoings. Prior research has focused predominately on individual actions, which is somewhat surprising given the large body of work linking

perceptual judgment with corporate actions. Indeed, research suggests that the judgment of individuals and organizations should be studied separately (e.g., Jago & Pfeffer, 2019; Jago & Laurin, 2017). For instance, Jago and Pfeffer (2019) found that people judge an identical wrongdoing by an organization as more unethical than that by an individual. In the same vein, according to Tang, Koval, Larrick & Harris (2020), organizations are attributed more control and responsibility for negative outcomes than are equivalent members. Organizations are frequently judged more severely than individuals. Moreover, in the case of corporate social irresponsibility acts, the number of victims is frequently higher. Also, the nature and scope of ethical violations are often different and higher, compared to individual ethical violations. Second, our study establishes the importance of developing and adopting adequate policies when reporting/communicating corporate social irresponsibility incidences. Third, we find that fluency influences the moral judgments of corporate social irresponsibility incidences, but not the moral judgments of equivalent corporate social responsibility incidences. Thus, marketers should take notice and consider the fluency of their corporate social irresponsibility messages, but not of their corporate social responsibility messages. Fourth, we identify a theoretically relevant boundary condition to our effect. That is, we find that the effect of disfluency on the moral judgment of corporate social irresponsibility attenuates for those low in moral relativism, or the extent to which individuals use moral principles as a criterion when forming moral judgments (Forsyth, O'boyle, & McDaniel, 2008).

We begin our discussion by providing an overview of the literature and an outline of our conceptual framework.

## **2. Literature overview and conceptual framework**

### *2.1. Processing fluency and its effect on human judgment*

Performing a cognitive or mental task, such as reading a corporate social responsibility message, falls along a continuum from effortless to very effortful. This cognitive effort generates a corresponding metacognitive experience, which ranges from high fluency (i.e., fluent) to low fluency (i.e., disfluent). These metacognitive experiences have been shown to affect a vast spectrum of human judgments including valuation (Alter & Oppenheimer, 2009), message truthfulness (Sundar, Kardes, & Wright, 2015; Reber & Schwarz, 1999; Wright et al., 2012), risk perceptions (Song & Schwarz, 2009), liking (Reber et al., 1998), familiarity (Alter & Oppenheimer, 2008), pleasantness (Reber, Schwarz, & Winkielman, 2004), confidence (Tsai & McGill, 2011), uniqueness (Wu, Han & Kardes, 2021), and novelty judgments (Sung, Vanman & Hartley, 2022), among others.

As indicated above, fluency-related effects have been studied in a broad array of domains, including areas related to moral judgment. The papers surveyed in Table 1 provide convincing evidence that fluency, regardless of its type, appears to affect moral judgment.

[Insert Table 1 around here]

Given the preceding discussion, do people judge corporate social responsibility and corporate social irresponsibility actions differently according to processing fluency? At first glance, something like a hard (vs. easy) to read font seems irrelevant to the ethicality of a given action. Given the literature linking fluency with variations in perceptual judgment, choice behavior, and decision-making (Alter & Oppenheimer, 2009), however, we contend that corporate social responsibility and corporate social irresponsibility perceptions may



similarly be impacted by fluency and that this overlooked phenomenon deserves more academic attention.

## *2.2. Mechanisms and theoretical accounts linking fluency with moral judgment*

Researchers have proposed various theoretical accounts to explain the mechanism through which fluency effects operate. These include the hedonic marking hypothesis (Winkielman, Schwarz, Fazendeiro, & Reber, 2003), naïve theories (Schwarz, 2004), and changes in processing style (Alter et al., 2007). It is important to note that one can expect markedly different effects depending upon which theoretical framework is applied. The hedonic marking hypothesis, for example, posits the general principle that people prefer easily processed stimuli. The experience of fluent processing serves as an affective signal with high (low) processing fluency generating a positive (negative) effect, which in turn leads to more favorable attitudes and behavioral intentions. In short, the metacognitive experience of fluency elicits positive affect, which serves as an input into judgment (Winkielman et al., 2003). Alternatively, a naïve theories-based account, suggests that individuals use naïve theories, or assumptions or lay beliefs about what makes it easy or difficult to think of certain things or to process new information, about how fluency relates to aspects of stimuli or to properties of their own knowledge to inform judgment (Schwarz, 2004; Laham et al., 2009). In the case of familiarity, individuals believe that familiar stimuli are easy to process (Laham et al., 2009).

At the same time, there is research linking disfluency with variations in processing style, with disfluency provoking individuals to adopt a more analytic approach (Alter et al., 2007; see also Wu, Hand & Kardes, 2021), although some authors have challenged the original study (see Thompson, Turner, Pennycook, Ball, Brack, Ophir, & Ackerman, 2013; Meyer et al., 2015). Kahneman (2011) describes and distinguishes two thinking styles,

namely intuitive (System 1) and analytical (System 2) processing. System 1 processing denotes fast, automatic, effortless, intuitive, and mostly nonconscious thinking. In contrast, System 2 processing is slow, deliberate, analytical, conscious, and effortful. Alter et al. (2007) demonstrated that when individuals encounter disfluent information their reliance on intuitive processing decreases and they engage in more systematic reasoning. The results of Thompson et al. (2013) provide a direct demonstration that disfluency prompts people to spend more time considering their responses. This rationale is consistent with other researchers who have suggested that participants process information more analytically when they experience disfluency (see also Sundar, Wu, & Kardes, 2019). Nevertheless, Alter, Oppenheimer and Epley (2013) also admit that analytical thinking does not systematically lead to greater accuracy, and this issue can partly explain the failures of some replications. Indeed, reading math problems in disfluent fonts does not necessarily imply higher accuracy, but rather the use of more analytical reasoning.

Regarding corporate social irresponsibility information, there is a lack of studies examining the effects of fluency on the perceived ethicality of these actions and the literature predicts conflicting outcomes. Following the reasoning of Alter et al. (2007; see also Spears et al. 2018; Sundar et al., 2019; Díaz-Lago & Matute, 2019), however, we argue that disfluency may increase deliberative processing, which could lead individuals to evaluate corporate social irresponsibility information more analytically. Contrary to the hedonic marker or naïve theories accounts, greater perceived ethicality of corporate social irresponsibility actions presented disfluently (vs. fluently) would support an analytical process style account. This prediction is also consistent with the dual process theory of moral decision-making, which links intuitive processing with more emotion-based judgments while an increase in analytical processing would dampen these emotional responses (Spears et al., 2018). In short, applying this theoretical account, one would predict that disfluency will cause a change in processing

style, which would lead to more analytic and deliberative processing which would ultimately decrease the perceived unethicity of corporate social irresponsibility actions communicated disfluently compared to when the same information is presented fluently.

Interestingly, Spears et al. (2018) provide a rationale explaining why processing disfluency may impact corporate social irresponsibility differently compared to corporate social responsibility. Unlike corporate social responsibility actions, corporate social irresponsibility actions involve a moral dilemma (e.g., pollution versus profits) which generally triggers intuitive processing along with more deontological judgments, especially when the wrongdoing is emphasized. When corporate social irresponsibility actions are presented disfluently, however, we predict that people will be more likely to overcome this intuitive reaction in favor of greater deliberative processing and more utilitarian judgments. This utilitarian response focuses attention on the multidimensional consequences of the corporate social irresponsibility actions, rather than just their nature. When there is no moral dilemma, as in the case of corporate social responsibility actions, we predict that the effect of disfluency will be attenuated. We thus formulate the following hypothesis:

H1: Individuals will rate corporate social irresponsibility (vs. corporate social responsibility) actions less unethical when fluency is low (vs. high).

Prior research lends support to a causal link between disfluency and variations in deliberative processing (e.g., Sundar et al., 2019; Díaz-Lago & Matute, 2019). For instance, Díaz-Lago & Matute (2019, p. 552) evoked an indirect path for the theoretical account of the fluency effect where “*fluency acts as a cue that informs people about the cognitive resources needed for the processing of the information.*” Hence, when processing fluent information, individuals engage in intuitive, associative, and quick information processing. However, when

processing disfluent information, the need to evoke system 2 processing increases resulting in a more effortful, analytical and systematic processing of the information. According to Alter et al. (2007), the fluency of the font type is likely to affect the selection of processes involved in the resolution of the causal learning task and thus activates a more deliberative and analytical process when a hard-to-read font is used. The authors also stressed that the easiness of the task could be important, since participants are likely prompted to be less frustrated and more willing to mobilize cognitive resources to perform the task while decoding the font. Similarly, Sundar et al. (2019, p. 18) predicted (and found) that “when signage was difficult to process because of faded fonts, consumers would detect missing information more efficiently, process information more cautiously, and make more moderate judgments.” Therefore, we formulate the following hypothesis regarding the mechanism underlying the effect of fluency on the moral judgment of corporate social irresponsibility actions:

H2: Deliberative thinking will mediate the effect of fluency on the perceived ethicality of corporate social irresponsibility actions in H1.

### *2.3. Moral Relativism*

When considering the implications associated with H1 and H2, one might ask, “Are all individuals similarly influenced by the perceptual fluency of corporate social irresponsibility communications?” Ethics position theory posits that an individual’s degree of idealism and relativism determines his/her ethical ideology (Forsyth, 1980). Relativism in particular concerns the extent to which individuals emphasize moral principles, rather than contextual factors, in determining right from wrong. According to Forsyth et al., (2008, p. 815), individuals high in relativism “base their appraisals on features of the particular situation and action they are evaluating. People who are low in relativism, in contrast, have more cognitive

faith in moral principles, norms, or laws and use those principles to define for them what is right and what is wrong.” Drawing from this body of literature, we predict that individuals high in relativism may be more susceptible to the fluency effects predicted in H1 compared to individuals low in moral relativism.

In summary, we predict that the interactive effect of fluency and company actions (corporate social responsibility vs. corporate social irresponsibility) on perceived ethicality (H1) should occur for individuals high in relativism but be attenuated for individuals low in relativism. Stated formally:

H3: The effect of fluency on the perceived ethicality of corporate social irresponsibility actions is attenuated for individuals low in moral relativism.

As the research model in Figure 1 shows, we predict that the moral judgment of corporate social responsibility/corporate social irresponsibility actions will be impacted by (dis)fluency. More precisely, an important prediction of our research model is that disfluency will increase deliberative processing which will decrease the perceived unethicality of corporate social irresponsibility actions. We further postulate that the effect of fluency on the perceived ethicality of corporate social irresponsibility actions will be moderated by moral relativism, with the effect being stronger for those high (vs. low) in moral relativism.

[Insert Figure 1 around here]

### ***Overview***

Three experimental studies reveal that fluency impacts the perceived ethicality of corporate social irresponsibility actions. In Study 1, we test a possible effect of perceptual fluency

(fluent versus disfluent) on the perceived ethicality of corporate actions pretested as socially responsible or irresponsible. We show that perceptual disfluency decreased the perceived unethicity of corporate social irresponsibility actions while the perceived ethicality of corporate social responsibility actions remains unaffected by fluency. In Study 2, we used a 2 (corporate social responsibility vs. corporate social irresponsibility) x 2 (fluent vs. disfluent) between-subjects design to assess more rigorously the robustness of the results found in Study 1, investigate the underlying mechanism and rule out alternative explanations. In Study 3, we find that the effect of fluency on the perceived ethicality of corporate social irresponsibility actions weakens for individuals low in moral relativism.

### **3. Study 1**

Study 1 provided the initial test of whether the perceived ethicality of company actions varies according to their type (corporate social responsibility vs. corporate social irresponsibility) and the perceptual fluency (fluent vs. disfluent) of the communication. We examined these interactive effects for different dimensions of corporate social responsibility/corporate social irresponsibility (i.e., economic, social, and environmental) within two countries, a developed country (France) and a developing one (Algeria). We predicted that disfluency would improve the perceived ethicality of corporate social irresponsibility actions.

#### *3.1. Participants and design*

A total of 470 individuals (40% male,  $M_{age} = 29.9$  years) voluntarily participated in the experiment. A sample of bystanders in Algiers (Algeria) (n=256) were invited to complete a paper and pencil version of the experiment, whereas participants from France (n=214) were invited via e-mail and participated online by clicking on the survey link provided in the invitation e-mail.

Participants were randomly assigned to conditions in a  $2 \times 2 \times 3$  mixed-design, where (1) company action (corporate social responsibility, corporate social irresponsibility) and (2) processing fluency (fluent, disfluent) were manipulated between-subjects, and (3) the action type pertaining to the three usual dimensions of corporate social (ir)responsibility (economic, social, and environmental) (Torugsa, O'Donohue, & Hecker, 2013) was manipulated within-subjects.

### 3.2. Procedure

Participants began the experiment by reading a brief introductory passage. The passage emphasized that there are no right or wrong responses and encouraged participants to give their honest opinions. Following the introduction, participants were presented with one of three scenarios and asked to rate the ethicality of each on a 7-point Likert scale (1 =not ethical at all; 7 =very ethical). Each of the three scenarios reflects the three basic dimensions of corporate social (ir)responsibility (economic, social, and environmental) and the scenarios were presented in a fixed order (see Appendix A for details). The scenarios also varied according to the company's action (socially responsible vs. irresponsible) and processing fluency (fluent vs. disfluent).

The company action manipulation was pretested using an independent sample of Algerian and French adults ( $n = 67$ ). Participants rated the social responsibility of each scenario according to the following question, "how socially responsible or irresponsible are the company actions described in the scenario above?" Responses were measured on a scale of 1 (completely socially irresponsible) to 7 (completely socially responsible). The pre-test results suggest that we successfully manipulated company action type, as statistically significant differences were observed between the corporate social responsibility and corporate social irresponsibility actions:  $t_{economic} = 15.32, p < 0.01$ ;  $t_{social} = 25.91, p < 0.01$ ; and  $t_{environmental} = 11.17, p < 0.01$ .

The scenarios also varied according to their perceptual fluency. Following the perceptual fluency manipulations used in prior research (Song & Schwarz, 2008a; 2008b; Swami, Voracek, Stieger, Tran, & Furnham, 2014), the fluent conditions used an Arial 11 (easy to read) font (*sample*). Conversely, the disfluent conditions used a Brush Script MT 11 (difficult to read) font (*sample*).

We solicited a small sample of individuals to ensure that the scenarios were understandable and realistic (Weber, 1992). These individuals were not included in the final sample. After evaluating the ethicality of the scenarios, participants in our main study completed several socio-demographic measures and an open-ended question asking participants to mention any comments they may have. Following these measures, participants were thanked for their participation and dismissed from the study. Responses on the open-ended measure indicated that no participants knew the purpose of the study.

### 3.3. Results

*Perceived Ethicality.* We conducted a repeated measures ANOVA to test the effects of company action (contrast coded: corporate social responsibility = 1, corporate social irresponsibility = -1), processing fluency (contrast coded: fluent = 1, disfluent = -1), and action type (repeated factor), as well as their two- and three-way interactions, on perceived ethicality. The analysis revealed a main effect of company action ( $F(1, 468) = 624.79, p < .001$ ) with contrasts indicating that participants perceived the corporate social responsibility actions as more ethical ( $M = 5.40$ ) compared to the corporate social irresponsibility actions ( $M = 2.31$ ). The analysis also revealed an action type by company action interaction effect ( $F(1, 468) = 8.25, p < .01$ ). The three-way interaction did not reach significance ( $F(1, 468) = 2.66, p = .11$ ). Importantly, we found a significant two-way interaction of company action and processing fluency on perceived ethicality ( $F(1, 468) = 3.50, p = .06$ ; see figure 2).



Simple contrasts revealed the nature of the interaction. In support of H1, participants in the corporate social irresponsibility condition perceived the actions as less unethical in the disfluent condition ( $M_{CSI, \text{disfluent}} = 2.49$ ) than in the fluent condition ( $M_{CSI, \text{fluent}} = 2.13$ ,  $F(1, 225) = 3.97$ ,  $p = .05$ ). Among participants in the corporate social responsibility condition, however, there was no significant difference in their perceptions of ethicality for the fluent and disfluent conditions ( $M_{CSR, \text{disfluent}} = 5.36$  vs.  $M_{CSR, \text{fluent}} = 5.45$ ,  $F(1, 243) = .34$ ,  $p = .56$ ). Although there is a small increase from disfluent to fluent, this lack of significant difference can indicate that the fluency effect is more pronounced in the case of negative actions (corporate social irresponsibility).

[Insert Figure 2 around here]

### *3.4. Discussion*

The results from Study 1 demonstrate that perceptual fluency affects the ethical judgment of corporate social irresponsibility actions. Specifically, disfluency caused participants to perceive the corporate social irresponsibility actions as less unethical compared to fluency. However, this effect did not hold for analogous corporate social responsibility actions. That is, perceptual fluency did not influence the perceived ethicality of corporate social responsibility actions, which is consistent with prior research on corporate social responsibility communication (see, for instance, Zhang & Mattila, 2015). Importantly, these effects replicated for separate samples located in different countries, divergent methodological approaches (paper and pencil vs. online), and distinct corporate social responsibility/corporate social irresponsibility typologies (i.e., economic, social, and environmental).

The findings suggest that the perceptual fluency of corporate social irresponsibility actions influences their perceived ethicality. The patterns of our results support a processing

style account versus other competing accounts—e.g., accounts that align with the hedonic marker hypothesis or naïve theories. The Study 1 results are consistent with the conclusions of Song and Schwarz (2008b) who argued that the subjective experience of disfluency may influence individuals' processing strategies in ways that resemble the influence of other experiential “problem” signals (e.g., bodily avoidance feedback, negative environmental cue). Spears et al. (2018) argued that perceptual disfluency increases people's tendency to overcome their intuitive or deontological response in moral dilemmas in favor of a more deliberative or utilitarian response. They also speculated that disfluency leads to more abstract mental representation and could make people focus more on the desirable consequences (e.g., saving some individuals) and less on the action itself (e.g., sacrificing an individual). Applied to our topic, we reason that perceptual disfluency helped people to overcome their intuitive response in judging corporate social irresponsibility incidents in favor of more deliberative responses. This allows individuals to focus on factors that may explain the corporate social irresponsibility incident (e.g., polluting to remain competitive and protect jobs, doing as the other actors in the concerned industry).

#### **4. Study 2**

Study 2 was created to accomplish three goals. First, we tested the robustness and generalizability of the interaction effect identified in Study 1 using a unique scenario and sample. Second, we tested H2 or whether our proposed process mechanism—deliberative processing—accounts for the observed effects on perceived ethicality. We expected that perceptual disfluency would increase deliberative processing, and as a result, decrease the perceived unethicity of corporate social irresponsibility actions. Finally, we tested several alternative explanations for our findings according to the moral emotions proposed by Haidt (2003), along with perceived responsibility and perceive company control.

#### 4.1. Pretest

Seventy-four Amazon Mechanical Turk workers ( $M_{age} = 41.91$  years, 53% female) were randomly assigned to pretest our social responsibility (corporate social responsibility vs. corporate social irresponsibility) manipulation. They were randomly assigned to view one of two different versions of a scenario featuring an automobile company. In the corporate social responsibility actions condition, the company was described as having a reputation for producing cars that are “environmentally friendly” and has received “several awards and prizes for their environmental commitment.” In the corporate social irresponsibility actions condition, however, the company was described as having a reputation of producing cars “violating environmental regulations” and has “paid millions in fines for its environmental violations” (see Appendix B). After reading the scenario, participants assessed the social responsibility of the actions on a scale from 1 = “Very socially irresponsible” to 7 = “Very socially responsible”. The measure served as our manipulation check. Finally, participants answered demographic questions.

Participants in the corporate social responsibility actions condition reported the scenario as significantly more responsible ( $M_{CSR} = 6.11$ ) than those in the corporate social irresponsibility actions condition ( $M_{CSI} = 1.71$ ) ( $F(1, 72) = 199.24, p < .001$ ). This suggests that we successfully manipulated the social responsibility (socially responsible vs. irresponsible) of the company’s actions.

#### 4.2. Participants and design

The sample for Study 2 consisted of 503 participants recruited on Amazon Mechanical Turk ( $M_{age} = 36.46$  years, 53% female), which is a subject pool known for a high level of data quality (Wright & Goodman, 2019; Goodman & Wright, 2022).

The study consisted of a 2 x 2 between-subjects design with two manipulated factors: processing fluency (fluent, disfluent) and the actions of the company (socially responsible or socially irresponsible).

#### *4.3. Procedure*

Participants began the experiment by reading the same brief introductory passage used in Study 1. Next, participants were randomly assigned to read either the corporate social responsibility or corporate social irresponsibility version of the company actions as described in the pretest. Importantly, the perceptual fluency of the description varied according to conditions using either the Arial (fluent) or Brush Script MT (disfluent) fonts featured in Study 1 (see Appendix B).

Next, participants completed a two-item measure of ethicality (i.e., “how unethical is the action,” “how acceptable is the action,” on a 7-point Likert scale,  $\alpha = 0.96$ ), which served as our dependent variable. Afterward, participants answered a deliberative processing scale adapted from Effron and Raj (2020;  $\alpha = .73$ ) on a scale from 1 = “Strongly disagree” to 7 = “Strongly agree.” Scale items consisted of “It took me time to deliberate,” “I thought very hard,” “I ignored any gut feelings,” “I generated clear reasons,” “I made a quick decision,” “I based my answers on my first instinct,” “I paid attention to my feelings,” and “I did not think too hard.” This scale served as our mediator. Participants also answered questions to measure perceived company responsibility and control on a 7-point Likert scale (1 = “Not at all” to 7 = “A lot”). Specifically, the perceived responsibility question asked, “To what extent is the company responsible for the situation described above?” and the perceived control question asked, “To what extent are the circumstances outside the control of the company?”

Participants also answered a six-item scale measuring their positive ( $\alpha = .97$ ) and negative ( $\alpha = .88$ ) moral emotions (adapted from Westbrook & Oliver, 1991; Haidt, 2003), on

a 7-point Likert scale (1 = “Not at all” to 7 = “Extremely”). Specifically, participants indicated the extent to which the scenario made them feel “Happy,” “Satisfied,” “Pleased,” “Contempt,” “Anger,” and “Disgust.” Finally, participants answered demographic questions.

#### 4.4. Results

*Perceived Ethicality.* We conducted an ANOVA to test the effects of company action (contrast coded: corporate social responsibility = 1, corporate social irresponsibility = -1) and processing fluency (contrast coded: fluent = 1, disfluent = -1), as well as their two-way interaction, on perceived ethicality. The analysis revealed a main effect of company action ( $F(1, 499) = 1195.12, p < .001$ ) with contrasts indicating that participants perceived the corporate social responsibility actions as more ethical ( $M = 6.04$ ) compared to the corporate social irresponsibility actions ( $M = 2.05$ ). The main effect of processing fluency did not reach significance ( $p = .11$ ). Importantly, we also found a significant two-way interaction of company action and processing fluency on perceived ethicality ( $F(1, 499) = 6.62, p = .01$ ).

Simple contrasts revealed the nature of the interaction. As anticipated, participants in the corporate social irresponsibility condition perceived the actions as less unethical in the disfluent condition ( $M_{CSI, disfluent} = 2.29$ ) than in the fluent condition ( $M_{CSI, fluent} = 1.81, F(1, 499) = 8.79, p = .003$ ). Among participants in the corporate social responsibility condition, however, there was no significant difference in their perceptions of ethicality for the fluent and disfluent conditions ( $M_{CSR, disfluent} = 5.98$  vs.  $M_{CSR, fluent} = 6.10, F(1, 499) = .47, p = .49$ ). These results replicate our earlier findings.

*Mediating role of deliberative processing.* We predicted that the effect of processing fluency on moral judgment would be mediated by the degree to which participants engaged in deliberative processing. We used PROCESS Model 7 to test our moderated mediation model (Hayes, 2017; Preacher, Rucker, & Hayes, 2007). The index of moderated mediation was

significant, as the confidence interval did not contain zero ( $\beta = .07$ , 95% CI [.0049, .1538]). Consistent with our predictions, within the corporate social irresponsibility condition, the pathway from fluency to perceived ethicality through deliberative processing was significant ( $\beta = -.0344$ , 95% CI [-.0897, -.0002]). However, within the corporate social responsibility condition, the pathway from fluency to perceived ethicality through deliberative processing was not significant ( $\beta = .0323$ , 95% CI [-.0009, .0847]), demonstrating moderated mediation. These results support H2 and our theoretical framework.

*Alternative explanations.* To examine whether perceived responsibility, perceived control, and negative and positive moral emotions could account for our findings, we submitted each measure to separate ANOVA analyses. This allowed us to test the effect of company action (contrast coded: corporate social responsibility = 1, corporate social irresponsibility = -1) and processing fluency (contrast coded: fluent = 1, disfluent = -1), as well as their two-way interaction, on each variable. These analyses did not reveal any significant two-way interactions on perceived responsibility ( $F(1, 499) = 1.06$ ,  $p = .30$ , *NS*), perceived control ( $F(1, 499) = 0.44$ ,  $p = .51$ , *NS*), positive affective reactions ( $F(1, 499) = 2.20$ ,  $p = .14$ , *NS*), or negative affective reactions ( $F(1, 499) = 2.60$ ,  $p = .11$ , *NS*). Accordingly, the results do not support these alternative explanations.

#### 4.5. Discussion

The results from Study 2 show that disfluency affects the perceived ethicality of corporate social irresponsibility actions. In other words, disfluency caused participants to perceive the corporate social irresponsibility actions as less unethical. These results are consistent with those found in Study 1 and constitutes a robustness check.

Our results also provide convincing support for a deliberative processing style account (Song & Schwarz, 2008b) where disfluency leads individuals to engage in more deliberative

processing, which impacts perceived ethicality (see also Spears et al., 2018). Moreover, our results are not consistent with a hedonic marking hypothesis which predicts that fluency (vs. disfluency) fosters positive affect, which would improve (degrade) the moral judgments of corporate social irresponsibility actions. Contrary to this account, perceived ethicality was lower in the disfluent condition compared to the fluent condition. The results also rule out alternative accounts according to variations in moral emotions (Haidt, 2003), perceived responsibility, and perceive company control.

### **5. Study 3**

Study 3 was designed to demonstrate a boundary condition showing when the impact of fluency on the perceived ethicality of corporate social irresponsibility actions would be attenuated. To accomplish this, we investigated whether an individual's ethical position (O'Boyle & Forsyth, 2021), which reflects sensitivity to harm (idealism) and to moral standards (relativism), could moderate our effect. We expect that the effect of fluency on the perceived ethicality of corporate social irresponsibility actions will be weaker for individuals low (vs. high) in moral relativism.

#### *5.1. Participants and design*

The sample for Study 3 consisted of 708 participants recruited on Amazon Mechanical Turk ( $M_{age} = 42.62$  years, 61% female).

The study consisted of a between-subjects design with two manipulated factors: processing fluency (fluent, disfluent) and actions of the company (socially responsible or socially irresponsible), and one measured variable (moral relativism).

## 5.2. Procedure

First, participants read the same introduction from Studies 1 and 2. Next, participants were randomly assigned to read the corporate social responsibility or corporate social irresponsibility descriptions from Study 2. The perceptual fluency of the descriptions varied according to conditions using the fluency manipulations from Study 2. Afterward, participants completed the same perceived ethicality scale from Study 2 ( $\alpha = .98$ ). This measure served as our dependent variable. This was followed by a filler task where participants rated a series of brand logos on various characteristics (e.g., attractive, unique, etc.). Participants then completed the 10-item Ethics Position Questionnaire-5 Scale from O'Boyle and Forsyth (2021) which features five items to assess moral idealism (e.g., “*A person should make certain that their actions never intentionally harm another even to a small degree.*”  $\alpha = .90$ ) and five items to assess moral relativism (e.g., “*What is ethical varies from one situation and society to another.*”  $\alpha = .87$ ). Finally, participants answered demographic questions.

## 5.3. Results

*Perceived Ethicality.* Using the PROCESS Model 3 (Hayes, 2017), we conducted a 5,000-sample bootstrapped multiple regression to test the effect of company action (contrast coded: corporate social responsibility = 1, corporate social irresponsibility = -1), processing fluency (contrast coded: fluent = 1, disfluent = -1), and moral relativism (continuously measured), as well as their interactions, on perceived ethicality. We found a main effect of company action on perceived ethicality, such that the corporate social responsibility actions were perceived as more ethical than the corporate social irresponsibility actions ( $\beta = 2.13$ ,  $t(1,699) = 13.67$ ,  $p < .001$ ). Replicating earlier studies, the two-way interaction between company action and processing fluency was significant ( $\beta = -.33$ ,  $t(1,699) = -2.14$ ,  $p = .03$ ) and the planned contrasts were consistent with our prior studies. Importantly, the analysis also revealed a



significant three-way interaction of company action, processing fluency, and relativism ( $\beta = .09$ ,  $t(1,699) = -2.48$ ,  $p = .01$ ) on perceived ethicality.

To explore the three-way interaction, we conducted a floodlight analysis (Spiller, Fitzsimons, Lynch, & McClelland, 2013). As anticipated, for individuals high in moral relativism ( $B_{JN} \geq 5.04$ ,  $\beta = .11$ ,  $SE = .06$ ), we found a significant interaction of company action and processing fluency ( $p < .05$ ) on perceived ethicality. The results revealed that for corporate social irresponsibility actions, perceived ethicality ratings were higher in the disfluent condition compared to the fluent condition, but the opposite existed between fluency and perceived ethicality for corporate social responsibility actions. More specifically, for corporate social irresponsibility actions, fluency demonstrated a marginally significant negative effect on ethicality at high levels of moral relativism ( $\beta = -.31$ ,  $p = .09$ ), but not at low levels of moral relativism ( $\beta = .31$ ,  $p = .11$ , *NS*). Conversely, for corporate social responsibility actions, fluency demonstrated a significant positive effect on ethicality at high levels of moral relativism ( $\beta = .26$ ,  $p = .04$ ), but not at low levels of moral relativism ( $\beta = -.17$ ,  $p = .25$ , *NS*). Thus, at higher levels of moral relativism, our results replicate earlier findings, showing that disfluency results in decreased perceptions of unethicity for corporate social irresponsibility incidences.

However, and as anticipated, when participants are lower in moral relativism ( $B_{JN} < 5.04$ ), the interactive effect of fluency and company actions (corporate social irresponsibility vs. corporate social responsibility) attenuates ( $\beta = .09$ ,  $SE = .05$ ,  $p > .05$ ). These results suggest that lower levels of moral relativism may indicate that individuals are less susceptible to the effects of fluency within the context of corporate social irresponsibility and corporate social responsibility communications.

#### *5.4. Discussion*

Results from Study 3 replicate and extend earlier findings. Specifically, we find that individuals rate corporate social irresponsibility incidences as less (vs. more) unethical when processing fluency is low compared to when processing fluency is high—but interestingly, only when individuals are high in moral relativism. In contrast, when people are low in moral relativism, the effect attenuates; thus, supporting H3. We speculate that this occurs because individuals low in moral relativism rely more on moral principles as a criterion when forming moral judgments versus contextual factors such as fluency and its subsequent impact on deliberative processing.

### **6. General discussion**

A tremendous amount of research has examined consumer reactions to socially responsible corporate actions (e.g., Sen & Bhattacharya, 2001; Baskentli, Sen, Du, & Bhattacharya, 2019). Much less is known about reactions to irresponsible corporate actions, and how these events are communicated. Drawing on theories of metacognition (Alter et al., 2007; Labroo & Pocheptsova, 2016), we suggest that the perceptual fluency—or disfluency—may be an unexplored factor impacting consumers' moral judgments of these incidences. Across three experiments, we find that disfluency encourages deliberative processing (Study 2), which results in higher ethicality ratings of corporate social irresponsibility actions (Studies 1—3). When individuals are low in moral relativism, however, the impact of fluency on the perceived ethicality of corporate social irresponsibility actions disappears (Study 3).

#### *6.1. Implications for theory*

This research offers several theoretical contributions. First, we explore the conditions under which fluency impacts the perceived ethicality of corporate social responsibility and corporate

social irresponsibility actions. This is significant because prior research has predominately focused on the effects of fluency on the perceived ethicality of individual actions (e.g., Laham et al., 2009; Spears et al., 2018). Consequently, it is unclear if fluency impacts the perceived ethicality of company actions. More importantly, prior research has presented mixed evidence on the causal link between fluency and the perceived ethicality of individuals actions. Our research also suggests that seemingly irrelevant factors (i.e., a font) can influence the perceived “rightness” or “wrongness” of serious incidences of corporate misconduct. It is important to emphasize that the descriptions of these transgressions did not vary across conditions, only the fluency with which the information was presented varied. The findings emphasize the importance of considering these types of contextual factors when communicating about incidences of corporate irresponsibility.

Second, we provide evidence supporting a processing style account to explain the underlying process of our predicted effects. Indeed, while the predictions of the hedonic marker, naïve theories, and processing style accounts converged on the effects of fluency, their predictions diverged regarding disfluency. Consequently, our findings add evidence to the controversy related to the processing style account and support its explanatory and predictive power.

Third, our research contributes to the theories of moral decision-making, specifically dual process models (Greene, Sommerville, Nystrom, Darley, & Cohen, 2001; Greene, Nystrom, Engell, Darley, & Cohen, 2004). Rather than assuming that moral judgment is either the result of reasoning processes (Kohlberg, 1969), or the result of an intuitive and emotional activity where reasoning occurs only as a second and justifying stage (Haidt, 2001), our results are consistent with authors who have argued that both emotional and deliberative processes intervene at the time of making moral judgments (Greene et al., 2004; Greene et al., 2001). Interestingly, fluency influenced the moral judgment of actions of corporate social

irresponsibility but not equivalent actions of corporate social responsibility. Indeed, this differential effect likely occurs because the presence of a moral transgression is absent for incidences of corporate social responsibility.

Lastly, we identify a novel boundary condition to our effect. That is, we find that the effect is weaker for individuals lower in moral relativism. To our knowledge, this is the first work to examine the potential relationship between processing fluency and individual ethical positions—i.e., idealism and relativism (O'Boyle & Forsyth, 2021). The findings advance our understanding of individual moral philosophies and suggest that because individuals high in relativism base moral actions on the nature of situations, they may be more sensitive to contextual factors, such as those associated with processing fluency. These findings contribute to a growing body of work on consumer ethics (Chowdhury, 2018).

## *6.2. Implications for managers*

The findings of our research offer insights for firms, consumers, and policymakers. The results indicate that companies can influence the perceived ethicality of corporate social irresponsibility actions to “diminish” the negative impact on perceived ethicality. This relationship is likely to result in several important and consequential outcomes as perceived ethicality has been shown to predict several behavioral outcomes such as boycotting, signing petitions, sabotaging brands, and so forth. For instance, Valor, Antonetti & Zasuwa (2022) reviewed the literature on corporate social irresponsibility and consumer punishment and identified several mechanisms that drive consumers’ punishment of irresponsible companies, among which included appraisals of harm, blame, unethicity, and intentionality and the emotions of anger, outrage, contempt and disgust activated by these appraisals. Our findings also show that similar effects do not extend to corporate social responsibility activities; thus,

our findings show that manipulating the fluency of corporate social responsibility information has little impact on perceived ethicality.

Our findings can inform those that communicate corporate social responsibility and corporate social irresponsibility related information. These individuals (either from the company or other interested parties) should pay particular attention to message fluency, particularly when communicating information associated with corporate social irresponsibility. The fluency of a press release even to deny or minimize the corporate social irresponsibility incident, a letter of apology or a corporate social responsibility report regarding a corporate misconduct, for example, may influence the perceived “rightness” or “wrongness” of the company’s actions. The development of social media and other technologies can help companies better convey corporate social irresponsibility information while ensuring an appropriate degree of message fluency. Even if the message does not absolve the company from its wrongdoings, it can help the business in conveying the event in an accurate and transparent manner.

Communicating corporate social responsibility and corporate social irresponsibility actions to consumers and other stakeholders (e.g., employees, regulators, and grassroots groups) is not a neutral task, however. In addition to designing appropriate messages, we argue that the companies should assess message fluency. For example, companies could measure the fluency of a corporate social irresponsibility message before message dissemination. Of course, the findings have important implication for policymakers as well. Policymakers should enact policies and industry standards to better guide and direct firms. Without this guidance, companies could easily manipulate consumers’ perceptions by varying the fluency of their corporate social irresponsibility messages. The same could be said for other stakeholders such as journalists, non-governmental organization watchdogs, whistleblowers, or consumers who may wish to communicate about corporate social

irresponsibility actions in various forms. Our findings suggest that the perceptual fluency of these messages likely impacts how recipients perceive such incidences.

Interestingly, we find that our results replicated in three different countries, indicating that the disfluency effect remains robust to the cultural variations represented in the countries of study. This finding is important given that many businesses involve stakeholders from various cultural backgrounds. This result, if supported in further studies, suggests that some fluency effects (e.g., font manipulation, color contrast) are not dependent on a specific location, which could be useful for multinational organizations.

### *6.3. Limitations and future research*

Although our study provides important insights, some limitations should be mentioned. First, although we examined different types of corporate social responsibility and corporate social irresponsibility action in Study 1, we considered only one type for each domain, namely the economic, environmental, and social domains. Although the examined issues are common examples of (un)ethical firm behaviors, it seems promising to consider other types of corporate social responsibility and corporate social irresponsibility behaviors to strengthen the robustness of our findings.

Second, in our studies, we only considered perceptual fluency, using font manipulations. This is a common approach within the fluency literature (e.g., Song & Schwarz, 2008a; 2008b; Swami et al., 2014). Moreover, the fluency literature shows a consistent pattern across various instantiations of fluency (Alter & Oppenheimer, 2009). Given this prior work, we anticipate similar effects for different forms of fluency (e.g., conceptual fluency). That said, a natural extension would be to consider other metacognitive experiences, such as variations in linguistic fluency. This issue can be crucial in multicultural settings by checking whether the effect found above remains robust to subtle fluency

manipulation such as rhyming or non-rhyming forms that can be sensitive to native or foreign language issues (Costa, Vives & Corey, 2017). Moreover, it is well-known that companies use euphemisms and doublespeak to magnify corporate social responsibility actions and soften corporate social irresponsibility actions (Rittenburg, Gladney, & Stephenson, 2016; Farrow, Grolleau, & Mzoughi, 2021; Grolleau, Mzoughi, Peterson, & Tendero, 2022).

Third, an interesting issue will be to explore other boundary conditions regarding the disfluency effect on reducing the perceived unethicality of corporate wrongdoings. For example, the role of repeating the same kinds of corporate social irresponsibility actions, encouraging participants to form their moral judgment at different speeds, or studying consumers' corporate social responsibility skepticism may be worth-considering. Similarly, these effects may vary for individuals who feel loyal to the company or connected with those impacted by incidences of corporate wrongdoing. Thus, future researchers should consider how factors such as belonging (Schultz, Newman, & Wright, 2022), construal levels (Hernandez, Wright, & Rodrigues, 2015), and message framing (Alhouti, Wright, & Baker, 2019) might influence perceptions of socially irresponsible (and responsible) corporate actions.

Fourth, future research should examine whether other stakeholders, beyond consumers are influenced by fluency manipulations (e.g. environmental non-profit organizations, neighbors, suppliers, regulators) as well as other outcomes (e.g., hiring or recommendation decisions, getting the social license to operate).

Fifth, although we did not assess these types of behavior outcomes, there is extensive work linking perceived ethicality with several behavioral outcomes (Roozbahani, Salehzadeh, & Mirmehdi, 2022). Drawing from this prior work, we would anticipate similar effects according to the perceptual fluency of corporate social irresponsibility messages and we identify this as an important future research topic.

## 7. Conclusion

While a growing number of researchers investigate how fluency affects human judgment in various domains, the role of fluency, has hitherto been overlooked in the context of corporate social responsibility and corporate social irresponsibility. Our results suggest that disfluency can positively influence evaluations of corporate social irresponsibility. We also shed light on the theoretical account that best explains our findings. That is, the findings are consistent with a processing style, versus a hedonic marker or naive theories, account. We also find that the effect is influenced by the individual moral philosophy of the consumer, with the effect occurring only for those higher in moral relativism. Our study offers practical insights to practitioners who can use or at least understand how (dis)fluency is likely to influence the reception of messages reporting corporate wrongdoings.

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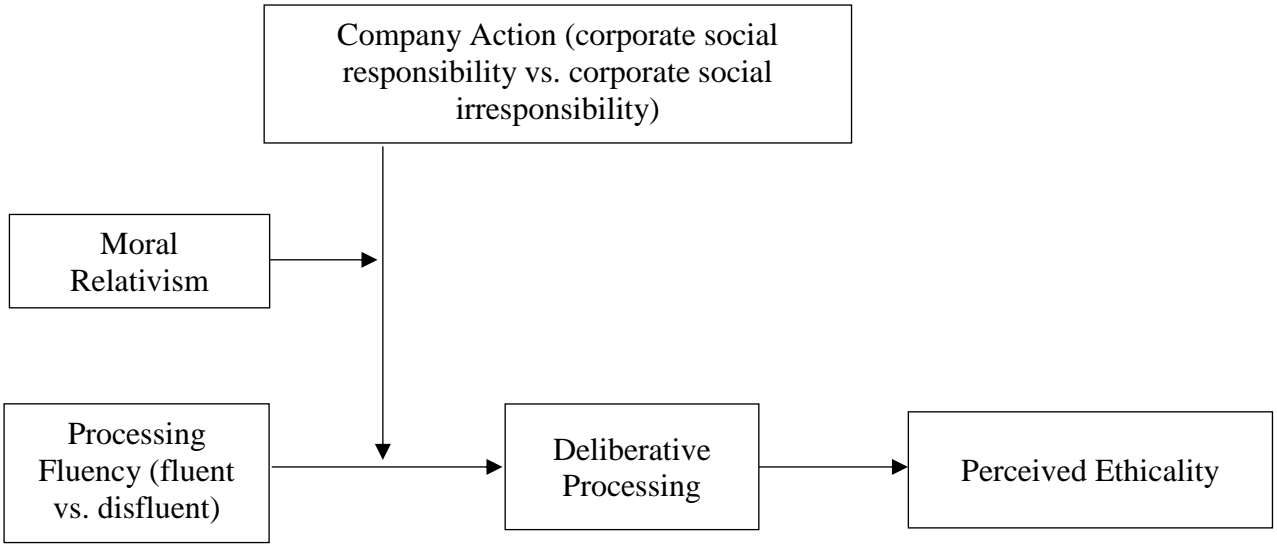
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Table 1. Studies on processing fluency and moral judgment

	Underlying theory	Measures included (Main)	Main Findings	Fluency Manipulation
Laham, Alter, & Goodwin (2009)	Processing fluency, hedonic marking hypothesis	Perceived morality	Discrepant perceptual fluency decreased perceptions of wrongness compared to discrepant disfluency. This occurs when there is a fluent processing decrease, rather than a disfluent processing increase.	Fonts
Merritt & Monin (2011)	Processing fluency	Moral wrongness rating	Participants with siblings of the opposite-sex experienced more discomfort and shame in the disfluent font condition. The authors did not find an effect of processing fluency on moral wrongness ratings.	Fonts
De Bock, Pandelaere and Van Kenhove (2011)	Processing fluency, hedonic marking hypothesis	Behavior morality evaluation	Immoral behaviors are perceived as more acceptable when described on a red (vs. green) background color while the opposite was true for moral behaviors	Match between the background color and the behaviour
Zhang (2014)	Processing fluency and Construal Level Theory	Attitudes and behavioral intentions regarding the hotel	Participants in the high(low) construal level condition exhibited more positive attitude and behavior intention after reading a message with high(low) processing fluency.	Technical terms versus plain English Fonts
Zhang & Hanks (2017)	Processing fluency	Consumer skepticism regarding corporate social responsibility	Individuals high in need for cognition (NFC) responded more positively after reading a corporate social responsibility message that is difficult to process. People low in NFC exhibited a higher level of skepticism toward corporate social responsibility messages with low processing fluency.	Technical terms versus plain English
Spears, Fernández-Linsenbarth, Okan, Ruz, & González (2018)	Processing fluency, disfluency enhances analytic thinking	Action appropriateness	The disfluent font increased the acceptability of the utilitarian choice compared to the fluent font	Fonts

Zhang, Yang, and Zheng (2018)	Processing fluency and Need for Status (NFS)	Attitude towards the hotel	High-NFS customers exhibit a more positive attitude than low-NFS customers when the corporate social responsibility message is easy to process, they show similar attitude levels when processing fluency is relatively low.	Highly technical terms versus plain English
Effron & Raj (2020)	Processing fluency, disfluency enhances analytic thinking	Moral condemnation of fake news	Overall, people expressed significantly less condemnation of previously seen headlines than new headlines and significantly more condemnation when induced to think deliberately as opposed to intuitively	Repeated exposure
Nadarevic & Kroneisen (2020)	Processing fluency	Moral wrongness rating	The results of Laham et al. (2009) were not reproduced and suggest that judgments of moral transgressions are insusceptible to perceptual (dis)fluency. Negative emotions are a reliable and strong predictor of moral judgments.	Text background, fonts and word spaces
Invernizzi et al. (2021).	Processing fluency, hedonic marking hypothesis	Perception of corporate hypocrisy	Processing fluency reduced perceived hypocrisy	Number of images in CSR reports

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*Figure 1. Conceptual Model*

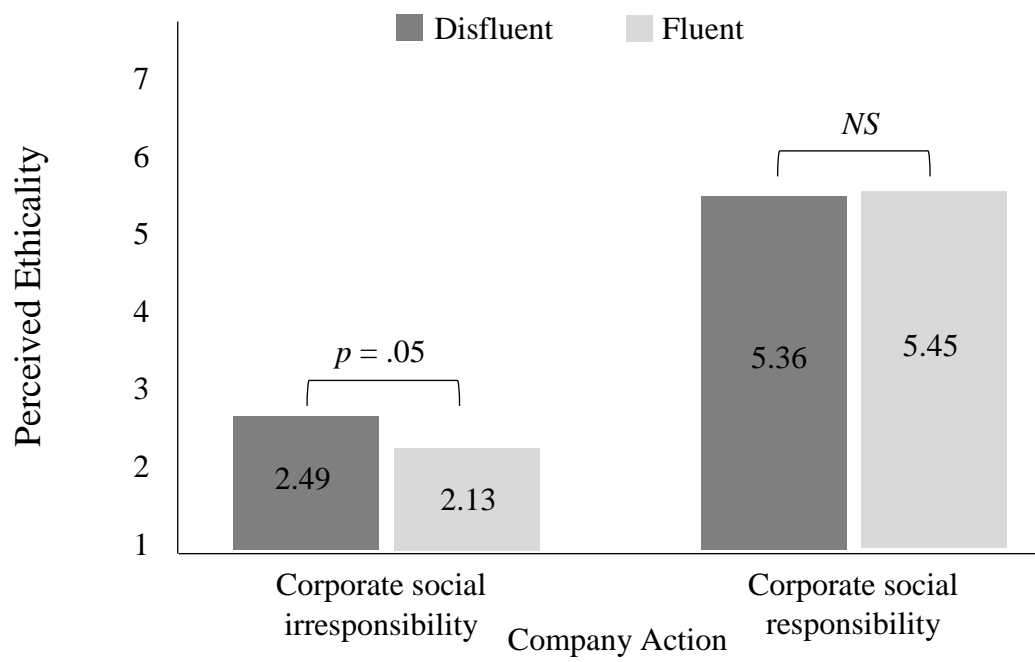


Figure 2. Perceived ethicality as a function of company action and processing fluency

**Appendix A: Stimuli used in Study 1** (the amounts in Scenario 2 have been adapted to the country; here in €)

**Fluent font  
(Arial 11)**

**Disfluent font  
(Brush Script MT 11)**

**Corporate social responsibility scenarios**

<b>Treatment T1</b>	<i>Scenario 1: Economic domain</i>	<i>The ABC company decided to not close a unprofitable plant and not relocate it in order to preserve the work of several hundred employees, although this decision implies a profit decrease for the company.</i>	<b>Treatment T2</b>	<i>The ABC company decided to not close a unprofitable plant and not relocate it in order to preserve the work of several hundred employees, although this decision implies a profit decrease for the company.</i>
	<i>Scenario 2: Social domain</i>	<i>The company XYZ donated 350 000 € to refugees' aid associations. These associations help refugees, notably in the provision of basic needs.</i>		<i>The company XYZ donated 350 000 € to refugees' aid associations. These associations help refugees, notably in the provision of basic needs.</i>
	<i>Scenario 3: Environmental domain</i>	<i>The QRS company decided not to use a highly profitable production process which, without exceeding regulatory requirements, would cause toxic discharges and significantly pollute the river bordering the production site.</i>		<i>The ZRS company decided not to use a highly profitable production process which, without exceeding regulatory requirements, would cause toxic discharges and significantly pollute the river bordering the production site.</i>

**Corporate social irresponsibility scenarios**

<b>Treatment T3</b>	<i>Scenario 1: Economic domain</i>	<i>The ABC company decided to close a profitable plant and relocate it in order to increase its profits, although this decision implies firing several hundred employees.</i>	<b>Treatment T4</b>	<i>The ABC company decided to close a profitable plant and relocate it in order to increase its profits, although this decision implies firing several hundred employees.</i>
	<i>Scenario 2: Social domain</i>	<i>The company XYZ paid 350 000 € to traffickers in order to obtain cheap refugee workers. These traffickers exploit refugees, notably by depriving them from basic needs.</i>		<i>The company XYZ paid 350 000 € to traffickers in order to obtain cheap refugee workers. These traffickers exploit refugees, notably by depriving them from basic needs.</i>
	<i>Scenario 3: Environmental domain</i>	<i>The QRS company decided to use a highly profitable production process which, without exceeding regulatory requirements, would cause toxic discharges and significantly pollute the river bordering the production site.</i>		<i>The ZRS company decided to use a highly profitable production process which, without exceeding regulatory requirements, would cause toxic discharges and significantly pollute the river bordering the production site.</i>

## Appendix B: Stimuli used in Studies 2 and 3

Fluent font  
(Arial 11)

Disfluent font  
(Brush Script M7 11)

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### Corporate social responsibility scenarios

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Fluent font (Arial 11):

Panther is a global automobile company that makes top ranked quality automobiles. The company is known for excellence in service and making high integrity cars. Panther has heavily invested to produce that cars are environmentally friendly. Top management encourages and rewards green research and development and green performances. Many of its models exceed environmental regulations in a number of countries and go beyond what other companies propose. The company and its executives are considered as green champions. They received several awards and prizes for their environmental commitment, innovations and performances.

Disfluent font (*Brush Script M7 11*):

*Panther is a global automobile company that makes top ranked quality automobiles. The company is known for excellence in service and making high integrity cars. Panther has heavily invested to produce that cars are environmentally friendly. Top management encourages and rewards green research and development and green performances. Many of its models exceed environmental regulations in a number of countries and go beyond what other companies propose. The company and its executives are considered as green champions. They received several awards and prizes for their environmental commitment, innovations and performances.*

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### Corporate social irresponsibility scenarios

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Fluent font (Arial 11):

Panther is a global automobile company that makes top ranked quality automobiles. The company is known for excellence in service and making high integrity cars. While Panther claims its cars are environmentally friendly, more recently it was found that many of its models were violating environmental regulations in a number of countries. Top management was aware of the violations but tried to cover up the issues and a scandal evolved. A number of executives were convicted for assisting in the cover up and Panther paid millions in fines for its environmental violations.

Disfluent font (*Brush Script M7 11*):

*Panther is a global automobile company that makes top ranked quality automobiles. The company is known for excellence in service and making high integrity cars. While Panther claims its cars are environmentally friendly, more recently it was found that many of its models were violating environmental regulations in a number of countries. Top management was aware of the violations but tried to cover up the issues and a scandal evolved. A number of executives were convicted for assisting in the cover up and Panther paid millions in fines for its environmental violations.*

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