

Peer Review

Review of: "The Impact of Evidence in CSR Disclosure: A Comparative Study of MNCs and Local Companies' Online Practices in Bangladesh"

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Summary

This paper investigates the role of evidence in CSR disclosures, specifically comparing local and multinational companies in Bangladesh. Using the Elaboration Likelihood Model (ELM) and an experimental design, it explores how evidence type, message replication, and company origin shape consumer attitudes.

Strengths

- Well-conceptualized study with a solid theoretical foundation in ELM.
- The experimental design (2x4x2) is ambitious and appropriate for testing interaction effects.
- Addresses an important gap in CSR research in non-Western economies.
- Practical relevance for both MNCs and domestic firms in Bangladesh.

Areas for Improvement

- The use of U.S.-based participants may not fully capture the nuances of Bangladeshi consumer perceptions. Including local participants would increase ecological validity.
- Stimuli lack multimodal realism (e.g., visuals, branding elements), which are central to CSR communication online.
- The sample size of 80 limits statistical power for three-way interaction testing.

Suggestions

1. Clarify the measurement of “processing time” as a proxy for cognitive engagement.
2. Report effect sizes alongside significance levels to ensure practical insights.
3. Discuss how findings may differ if Bangladeshi stakeholders were included.

Overall Assessment

This is a promising proposal with a strong design and clear implications for CSR communication. With refinements to the sample and stimuli, it could make a significant contribution to both theory and practice.

Declarations

Potential competing interests: No potential competing interests to declare.