

Research Article

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

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This study proposes to analyze how the evidence in online Corporate Social Responsibility (CSR) disclosures influences audience perceptions, comparing CSR disclosure practices of multinational corporations (MNCs) and local companies in Bangladesh. Grounded in the Elaboration Likelihood Model (ELM), the research examines how message replication, evidence type (statistical vs. anecdotal), and company origin (local vs. MNC) affect consumers' likelihood to recommend a company. Using a 2x4x2 experimental design, 80 U.S.-based participants will be exposed to CSR newsletters from two fictional local and multinational banks operating in Bangladesh. These newsletters differ by evidence type and CSR topic (flood relief or scholarship provision). Participants' responses will be measured through items assessing recommendation intentions and CSR involvement, while message processing time is used as a proxy for cognitive engagement. The study addresses gaps in CSR communication research within non-Western contexts and contributes to the literature on persuasive message design by isolating evidence as a critical message element. This research offers practical insights into how corporations operating in developing economies can craft credible, impactful CSR narratives to engage diverse stakeholders and enhance organizational legitimacy.

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Effective communication depends on strategic message design, utilizing various message elements to convey information and influence audience perceptions. This study focuses on the critical message element of “evidence,” examining how its use impacts the credibility and persuasiveness of online

disclosures. Evidence, which can take forms such as statistical data, anecdotal stories, or causal claims, serves to substantiate claims and build trust between the message providers and the recipients.

This research proposal explores how the use of evidence in online CSR (Corporate Social Responsibility) disclosures varies between multinational corporations (MNCs) in Bangladesh and local Bangladeshi companies. It further investigates how individuals' perceptions of these disclosures are influenced by the presence and the quality of evidence. Bangladesh provides a compelling backdrop due to its unique socio-cultural landscape and the increasing importance of effective communication strategies in its developing economy.

CSR disclosure refers to the public reporting of a firm's activities, standards, or performance related to corporate social responsibility^[1]. It can be mandatory or voluntary, with reporting guidelines varying significantly across countries^[1]. CSR disclosure signals a company's commitment to stakeholders and sustainability, offering benefits like brand loyalty, regulatory risk reduction, and long-term value^[2].

In the context of CSR, message design significantly centers on the strategic presentation of evidence within CSR disclosure. It involves how corporations structure and present their CSR disclosures (such as statistical data, anecdotal stories, and causal claims) to shape stakeholder understanding and perceptions^[3]. In a broader marketing context, Petty et al.^[4] investigated how involvement levels influence perceptions of ad credibility. Their findings revealed that individuals with high involvement tended to be more skeptical of the advertised products compared to those with low involvement. Adapting that finding to the context of CSR, existing literature showed a similar trend as well. When involvement is high, individuals invest more cognitive effort and show greater elaboration in processing information (Petty et al., 2009), such as analyzing a large amount of information and making an image of the company in mind; thus, by (Pérez et al., 2013). Boukes and LaMarre^[5] showed that narratively rich CSR messages enhance positive perceptions of the company and encourage positive behavioral intentions through character identification and engagement. Bögel^[6] examined how in Germany, individuals' concern about CSR initiatives influenced their time spent processing relevant messages and the trustworthiness of the same. Sen and Bhattacharya (2001) found that individuals' reactions to CSR initiatives are influenced by both their personal connection to specific CSR issues (such as diversity management) and their overall attitudes toward corporate social responsibility.

Effective message design in this context goes beyond simply providing CSR-related information; it's about the deliberate choices companies make in selecting, arranging, and emphasizing certain types of

evidence to communicate their CSR commitments through their websites.

While prior research has examined various CSR communication strategies, there remains a significant gap in understanding how specific message elements—particularly the type of evidence used—shape audience perceptions in the context of developing countries. This study seeks to address that gap by experimentally comparing CSR disclosures from two fictional banks representing a multinational corporation (MNC) and a local Bangladeshi company. Each newsletter features either anecdotal or statistical evidence to simulate common disclosure practices. By analyzing how participants respond to these different combinations, the study aims to generate insights into audience attitudes toward CSR messaging in the Bangladeshi context. Grounded in the Elaboration Likelihood Model (ELM), this research investigates how message credibility, evidence type, and company origin influence information processing and potential recommendation behaviors.

Literature Review

Research in persuasive messaging is vast but fragmented, lacking a comprehensive framework. As a discipline, communication deals with the meanings of messages across different contexts^[7]. For persuasive message design, a crucial element is *evidence*. Evidence refers to the information used to support an argument and can take various forms. In the context of CSR, evidence refers to the information that justifies a CSR disclosure. It is the evaluation of evidence that leads to the evaluation of the message^[8].

One very early but important study on evidence was conducted by McCroskey^[9]. The key findings from this study stated that there are some variables that determine the strength of evidence on attitude change. One such variable is source credibility. McCroskey argued that moderate-to-low credibility sources benefit the most from using evidence and citing external references, as this helps reduce audience skepticism and increases the likelihood of attitude change. In contrast, high-credibility sources see less impact from adding evidence and external references because their credibility is already established. This shows that beyond a certain point, increasing credibility does not necessarily lead to increased attitude change. Moreover, attitude shifts occur when there is greater inconsistency between the concept and the source. The greater the inconsistency, the higher the cognitive pressure, which leads to attitude change^[9].

McCroskey^[9] also explored how prior familiarity with evidence affects attitude change and perceived source credibility. For moderate-to-low credibility sources, evidence that was previously known by the audience had very little impact, whereas new evidence sparked interest and attitude shifts. The most probable reason behind this is that previously known evidence has already been processed, reducing its persuasive effect.

Finally, McCroskey^[9] also explored the effect of evidence on sustained attitude change, measuring its impact up to seven weeks after exposure. In most studies, evidence significantly increased the retention of attitude change over time, with one case showing a similar trend though not statistically significant. The findings suggest that evidence may affect sustained change even when it doesn't impact immediate attitude shifts, possibly by interfering with selective recall. The evidence used in the studies was vivid and memorable, potentially making it more impactful in the long term, though the effects of less striking evidence remain unclear.

Liu et al.^[10] showed the importance of performance transparency in enhancing a company's CSR effectiveness by addressing consumer skepticism. Today's consumers have vast access to any information at any time from any part of the world, which makes it easy for them to scrutinize a company's CSR claims. Western sociocultural history has established the expectation that advocates (company websites, in this study's context) present strong arguments backed by credible evidence^[11]. As Reynolds and Reynolds^[8] put it, when an argument is presented with enough information to back it, and audiences find that information to be reliable, it will enhance the credibility of the proponent of that argument more than a source who did not have that kind of information.

For evidence to be persuasive, (a) the audience needs to recognize the information as evidence, (b) the evidence needs to be cognitively processed by the audience, and (c) the audience needs to evaluate the evidence as legitimate^[8]. All these 3 elements combined lead to the credibility of a message. This should also be kept in mind: if the evidence contains too many statistics, the chances are high that the audience would lose interest, or if the evidence has too much entertainment or figurative language quotient, then the recipients might get confused. A balance is required in the presentation of evidence^[8].

There are three types of evidence used to establish an argument: statistical, anecdotal, and causal^[12]. Statistical evidence presents numerical data from a large sample of cases and is typically used to make generalizations about an entire population^[13]. An example of statistical evidence is what percentage of the University of Kentucky students find the parking facility at this university bad/good. Anecdotal

evidence is typically understood as information drawn from personal experiences, often presented through brief stories or narratives intended to illustrate a specific point^[14]. For example, a testimonial from a client for a culinary training center could be an example. Finally, a causal evidence example shows the cause-and-effect relationship between two incidents^[12]. For example, an organization might show that partnering with an NGO has increased the literacy rate among the women in a particular locality. Schul and Mayo^[15] argues that evidence is more convincing when the advocates present multiple pieces of evidence from multiple sources.

There are debates about the effectiveness of anecdotal or narrative evidence and statistical evidence in the existing communication scholarly literature. Usually, when the recipients are the opponents of the advocate, they prefer narrative or anecdotal evidence; on the other hand, the proponents of the advocate prefer statistical evidence^[8]. Most of the existing literature has discussed anecdotal and statistical evidence, with little attention given to causal evidence.^[16], however, showed that causal evidence is more effective than statistical evidence because this kind of evidence leads to more availability of explanations than statistical evidence.

Freling et al.^[17], conducted a meta-analysis exploring the impact of evidence type in 61 studies. They concluded that when emotional engagement is high—such as in severe, personal, or health-related issues—anecdotal evidence tends to be more persuasive than statistical data. Conversely, when emotional engagement is low—such as in less severe, impersonal, or non-health issues—statistical evidence has a stronger persuasive impact. In the case of decision-making, anecdotal evidence is more effective because it is easier to recall and relate to personal experience. However, statistical evidence is generally more reliable and informative, offering greater diagnostic value due to its basis in larger representative samples^[17].

Hoeken^[12] argues that in most communication research, anecdotal evidence is shown to be more convincing than statistical evidence. But that is due to the vividness quality of the anecdotal evidence. If vividness is controlled, then statistical evidence is more powerful than anecdotal evidence. To test whether different types of evidence lead to differences in persuasiveness, Hoeken conducted an experiment, and the result was affirmative, but one weakness was that he deliberately weakened the anecdotal evidence. Hence, the result cannot be 100% free of bias.

Zebregs et al.^[18] showed that where beliefs and attitudes are concerned, statistical evidence is more powerful than anecdotal evidence. But when it comes to intention, anecdotal evidence is stronger than

statistical evidence. Allen et al.^[19] showed, however, that the combined use of anecdotal and statistical evidence was more persuasive than using either type alone.

All these findings indicate that all kinds of evidence are effective depending on the type of circumstances and the attitudes, beliefs, and intentions of the recipients.

Theoretical View

Evidence plays a crucial role in persuasive communication by influencing how audiences process and evaluate messages. The ELM provides a useful framework for understanding how different types of evidence impact message reception.

Posited by Petty and Cacioppo^[20], the ELM states there are two routes to persuasion: (a) the central route, requiring deep, cognitive processing, and (b) the peripheral route, influenced by external, superficial factors like an attractive spokesperson for a brand. It's the individual's motivation (which could include curiosity, involvement, and personal relevance) and ability (such as no sources of distraction when processing a message) that determine the route to process a message.

As Camilleri^[21] shows, the quality of information affects an individual's idea of the usefulness of information, but sometimes individuals are not motivated or fully capable of grasping the information. In that case, they take information at its face value, such as brand image or a recommendation from somebody else. Also, the role and type of elaboration are majorly impacted by the repetition of a message^[22].

In the context of CSR disclosure, how information is presented digitally by a company significantly determines whether stakeholders take that information with skepticism as rhetorical blabbering only, or if they truly find that information authentic^[21]. Disclosure of the CSR initiatives of a company is of crucial importance to stand out in the present competitive world, where globalization is increasingly requiring companies to sustain their reputation to attract stakeholders and establish reliability^[23].

Pérez et al.^[24] found that highly involved customers tend to process more information when forming perceptions of a company's CSR, indicating deeper cognitive engagement. This suggests that individuals with greater CSR involvement are likely to invest more mental effort in evaluating CSR messages compared to those with lower involvement. A highly motivated individual will focus on facts, arguments, data, and detailed explanations in CSR disclosures. For example, a customer reading about a company's verified biodegradable packaging or third-party audits of factory working conditions is processing

information via the central route. This leads to long-lasting attitude change, but only if the argument quality is strong^[24].

On the other hand, a low elaboration likelihood or the peripheral route does not require one to go to the core of the message^[24]. Consumers who are less motivated or unable to process complex information will rely on peripheral cues like visuals, brand reputation, emotional tone, or celebrity endorsements. For instance, a visually attractive webpage showing smiling, well-dressed employees in a well-decorated office may create a positive impression even if the CSR content is superficial. This route leads to temporary attitude change. According to Filieri^[25], the quality of online content can influence consumers' perceptions of the source, especially when the information is accurate, objective, and comprehensive, as opposed to being shallow, vague, or biased.

What is CSR? Does Evidence in CSR Disclosure Matter?

Corporate Social Responsibility, or CSR, has been a much-used term for corporations.

In modern times, the definition of CSR is broad and means different things to different entities. Some understand CSR as legal responsibilities, some look at CSR as an amalgamation of socially responsible behaviors, while others understand CSR as the charitable work of a corporation (Yang & Rivers, 2009). In the modern capitalist world, it is difficult for a corporation to operate thinking of profit only. A corporation barely survives by taking only the interest of the company owners or shareholders into consideration either. It needs to think about the other stakeholders and their interests as well. Stakeholders can be described as an entity or a group that might be affected or can affect the overall objectives of a company^[26]. In that sense, apart from the owners and shareholders, the other stakeholders of a corporation include the employees, customers, investors, suppliers, local communities, government bodies, etc. For example, Unilever's *Sustainable Living Plan* focuses on separating business goals from environmental responsibility by setting high-reaching goals regarding environmental issues such as waste disposal, water management, greenhouse gas emissions, etc.^[27]. This is how they are giving back their share of revenues to the community in the form of environmentally responsible production practices. By not putting the focus selfishly on profit maximization only, a company's CSR practices are meant to create a sustainable and trustworthy relationship between the corporations and their stakeholders.

Keeping all these aspects in mind, an ideal definition of CSR would be the activities through which a company operates and takes social responsibility for its actions^[28]. These activities include, but are not

limited to, the legal obligations of the country where the business is taking place, economic and social impacts, ethical conformity, leadership development, human disaster relief, and environmental concerns^{[28][29]}.

Modern corporations—both local and multinational in nature—are increasingly emphasizing the digital dissemination of CSR information to enhance visibility, stakeholder engagement, individual participation, and social impact. Apart from company websites, digital platforms like social media, blogs, and content marketing allow businesses to craft compelling narratives, gather feedback, and foster meaningful dialogues^[30]. According to Liu and Jung^[31], when a company uses a digital channel to communicate its activities or engage in a dialogue with stakeholders, it significantly enhances the perceived authenticity of its CSR activities. This strategic approach not only strengthens brand credibility but also drives social change by integrating CSR into everyday digital interactions. Hence, in the context of this study, information provided in the CSR disclosure on company websites will be considered as *evidence*.

As Camilleri^[21] put it, CSR communication can increase societal expectations, pressuring companies to demonstrate their legitimacy and maintain a social license to operate. However, if stakeholders perceive a gap between what companies say and what they do, trust may decline, leading to skepticism about the authenticity of CSR efforts. Stakeholders' attitudes toward CSR messaging often depend on the perceived sincerity and quality of the content, with some interpreting it, Liu et al.^[10] showed that even though the volume of CSR operations is low, if the company is transparent, monitors, and from time to time shares updated information on their websites, those practices make them look trustworthy and reliable in consumers' eyes. Some see it as genuine, and others as mere greenwashing or posturing. Consumers' behaviors, attitudes, and actions such as recommending the company to others, purchase intention, trust, decision-making, enhanced usage of the product, and favorable attitude toward the company were significantly influenced by the CSR activities or the CSR disclosures of the companies^{[32][33][34][35]}.

With digitalization, conventional methods of CSR disclosure, such as press releases and annual reports, have become outdated, while digital CSR disclosure has become broader, ongoing, and more cost-effective. The more open a company is and presents its CSR information on its company website and on social media (the latter is not going to be included in this study, though), the more positively it influences consumers' trust and word-of-mouth communication toward that company^[36]. CSR sustainability is only

achieved when a company communicates its information consistently, starting from commitment, objectives, and performances^[31], which is most easily achievable digitally.

By disclosing the CSR efforts and backing them by presenting evidence, a corporation makes consumers socially more aware. CSR strategies enhance the credibility and popularity among the consumer base and the investors, and they then refer the company to others, which enlarges the reach of the company apart from building its reputation. Apart from attracting investors and enhancing the reputation and brand value of a company, a company's CSR initiative also encourages individuals to take part in the welfare of society.

The fast evolution of technology, services, and products tailored to consumer needs is shifting society from a goods-centered to a people-centered focus (Doda, 2015). In such a context, putting evidence of strong CSR practices for public consumption is not just a choice, but a necessity for long-term market survival and brand credibility.

The way the CSR activities are communicated online can help investors make informed decisions about investments in the corporations operating in Bangladesh. Also, they can evaluate the effectiveness of the pressure they are putting on the local companies to improve safety and working conditions, and to act in a responsible manner for the environment and society. Moreover, based on the CSR disclosure on the respective websites of the companies, policymakers and NGOs can hold the companies liable for their activities.

The findings from this research can help communication professionals and CSR managers understand industry-specific messaging trends and the effectiveness of different persuasive evidence. For consumers, they can make informed decisions about consuming products, and they can acquire knowledge about the CSR activities being conducted by corporations in Bangladesh, which might ultimately motivate consumers too to behave and consume in a socially responsible manner.

Why will people look at CSR messages as customers?

Customers may pay attention to CSR messages for a variety of reasons.

- **Trust and ethical assurance:** CSR disclosures help customers gauge a company's values. When companies demonstrate social responsibility—through environmental action, fair labor, or community service—customers are more likely to trust and support them. The CSR operations of the corporations also encourage consumers to donate to the non-profit organizations that are also parts of

the businesses' CSR programs. A study by Bhattacharya and Sen^[32] showed that a partnership program between Home Depot and Habitat for Humanity encouraged volunteer work in a program in that locality which worked to ensure housing for the homeless and marginalized people.

- **Implicit motivation:** By encouraging the community to behave in a socially desirable way, CSR leads the community to be prosocial by making them feel motivated in an implicit way^[37]. Implicit motivation is motivating people to do socially desirable behavior in a spontaneous way, unlike an explicit motivation, when the behavior is elicited in a planned way^[37]. Progressive CSR reflects a company's long-term commitment to benefiting both business and society across its value chain, extending beyond charity to include responsibility for its products, services, and operations^[29].
- **Identity alignment:** Many consumers prefer brands that align with their own values. A company showing commitment to social issues can strengthen customers' identification with the product and lead to higher customer satisfaction^[38]. In competitive markets, CSR acts as a differentiator as well. When product quality and price are similar, customers may choose a brand that is seen as more ethical or socially conscious.
- **Accountability:** Customers increasingly expect transparency from businesses, especially after global issues like climate change or labor rights have gained attention^[39].

Overview of Global CSR Disclosure Literature

CSR has become a widely researched area over the past few decades, with a growing body of literature exploring how companies disclose their CSR activities. Globally, CSR disclosure is typically evaluated through methods such as content analysis of annual reports^[40], case-study analysis^[40], websites^[41], sustainability reports^[42], and third-party databases^[43]. Researchers have examined various aspects, including the quality, extent, and impact of CSR reporting across different regions and sectors. Many studies highlight the fact that CSR disclosures are often voluntary (Yang & Rivers, 2009), narrative in nature, and influenced by factors like industry type^[29], company size^[44], profitability^[45], nationality^[29] and ownership structure (Yang & Rivers).

While the content of the CSR disclosures can vary by industry or location, common areas include environmental impact^[45], labor rights and standards^[46], ethical trade and business^{[45][47]}, and community involvement (Yang & Rivers, 2009). Companies may also report on employee well-being^[29], workplace safety^[48] diversity, and philanthropy (Yang & Rivers, 2009).

Environmental disclosures often highlight carbon emissions, waste management, and sustainable resource use. Labor-related content covers fair wages, equal opportunity, and training programs. Community engagement might include donations, volunteer efforts, or partnerships with non-profits. Many companies also report on corporate governance practices like board diversity and compliance with ethical standards.

CSR disclosure can be qualitative or quantitative in nature. Narratives about company values, ethical commitments, and community engagement stories are some examples of qualitative disclosure. Quantitative CSR disclosure may include employee diversity percentages or the amount donated in a crisis. Many companies take the issue of evidence so seriously that they include third-party assurances on their websites after undergoing external assessments in key areas such as workplace safety conditions.

This global context provides a valuable backdrop for understanding CSR practices in Bangladesh, where reporting trends and motivations may differ significantly. Most Bangladeshi companies share their CSR information through stand-alone reports, websites, or annual reports, but they are mostly descriptive evidence that lacks depth, and these disclosures are voluntary^{[49][50]}.

Dilemma of MNCs Vs. Domestic/Local Companies

Understanding the difference between how local companies and MNCs disclose their CSR operations, and how the stakeholders (consumers, in the context of this study) engage in central and peripheral processing of these disclosures, is important and relevant to these in many respects. However, the variations in message design about CSR operations, and how the standard varies between MNCs and local or domestic companies, are areas that are highly underexplored, especially in a developing country like Bangladesh's context.

The importance of evidence or disclosure of CSR initiatives is well acknowledged in the context of first-world developed nations, where the community is informed enough to have a certain set of expectations regarding socially responsible behavior^[51]. But in developing countries like Bangladesh, where economic needs precede social expectations, CSR practices differ significantly^[52]. Studies show that MNCs have higher levels of CSR involvement because of the international pressure demanding tangible evidence of their commitment^[53].

Then again, when these MNCs' subsidiaries start operating in host developing countries like Bangladesh, they must tailor their CSR initiatives according to the host countries' local contexts, including culture and legal frameworks^[54]. According to Ervits^[55], when MNCs' subsidiaries operate in other countries, they have to face some challenges. For example, Ervits explored the complex paradox between MNCs, their foreign subsidiaries, and local companies in the context of China. MNCs operating in China have better CSR disclosure than domestic companies, and the MNCs do CSR disclosure using global templates. But the MNCs must deal with several barriers such as internal pressure from headquarters for homogenization, complexities and variations of stakeholders in the host countries, and global CSR reporting standards. On the other hand, due to the state's dominance, multi-stakeholder dialogue is difficult to incorporate into China's CSR culture. Also, in Chinese local companies, although the priority of stakeholders and environmental ethics are in alignment with the global standard, in other areas of CSR disclosure, MNCs are preceding local Chinese companies^[55].

On the other hand, the challenges of local companies are different. Fontana and Dawkins^[48] showed that local companies in Bangladesh, especially in the RMG (readymade garments) sector, are under constant pressure from buyers to improve their factory safety and overall working conditions, but the same stakeholders show no interest in sharing the costs associated with these improvements, and this is how foreign stakeholders simply turn into a vehicle for exercising corporate power^[48]. These disconnects between global expectations and local realities underscore the need for verifiable **evidence** of commitment.

Besides, as Bondy et al.^[45], showed, many MNCs have a dedicated CSR department, whereas in local companies, in the absence of strong external pressure, the company managers are the ones who try to do some "CSR-like" activities mainly to enhance the company's reputation rather than making an impactful contribution to society.

These structural differences between MNCs and local companies lead one to believe that the standard of CSR disclosure on these companies' respective websites should differ significantly as well. Because multinational companies are more subjected to international scrutiny, there is a high probability that their CSR messages are tailored according to global expectations, using standardized, visually appealing, and highly structured formats. On the other hand, local companies, due to their resource limitations and primarily responding to local rules and regulations, are expected to adopt a less polished approach when it comes to communicating their CSR practices online.

There is a volume of research on CSR communication in general, or enough on CSR disclosure in developed countries such as the USA, Australia, Canada, or the UK; but very few have explored how CSR communication has manifested itself in the digital sphere in the context of developing countries^[50]. That is why Bangladesh has been selected as the backdrop of this study.

Now, what makes high-quality CSR is a difficult question to answer. After reviewing 592 journal articles from the most prominent accounting journals found by searching on EBSCO, Stuart et al.^[56] found that a fully developed definition of CSR disclosure quality is still lacking, and the indicators used to measure it have changed over time. The authors, however, propose a definition of high-quality CSR disclosure based on key elements consistently found in the literature. They highlight nine core components and organize them into three categories. The first group focuses on the content of the disclosure: completeness, balance, and relevance. The second group addresses the truthfulness of the message: accuracy, transparency, and reliability. The third group relates to how usable the information is: specificity, consistency/comparability, and clarity^[56].

Another study was conducted by Michelon et al.^[57] that analyzed UK firms listed on the London Stock Exchange (2005–2007), due to the country's strong track record in social and environmental reporting. The authors identified three practices related to different measures of CSR disclosure quality, focusing on three interconnected dimensions: the **content** (what is disclosed and to what extent), the **format and style** of the disclosure (how the information is communicated), and the **managerial** approach to CSR^[57].

Issues in Bangladesh's CSR Disclosure

There are only a handful of scholarly articles found on the existing CSR disclosure practices of Bangladesh. Most of the studies are based on the obsolete methods of CSR disclosure, such as annual reports, and only a few studies focused on their CSR disclosure on the company websites. One of the most significant studies so far is conducted by Sobhan et al.^[50], where the authors analyzed 100 Bangladeshi companies' CSR assurance practices on their websites, applying the Global Reporting Initiative (GRI) guideline. The Global Reporting Initiative (GRI) is a widely used framework that guides companies on how to structure their CSR disclosures^[58] using both qualitative narratives and quantitative indicators—such as emissions levels, charitable contributions, or hours of employee training. Companies were selected from different sectors such as banking and financial, consumer goods, industrial, healthcare, technology, utilities, oil and gas, telecommunication, basic materials, and consumer services. Findings showed there are two kinds of assurances: external and internal. External assurance happens when

third-party assessors perform the assessment and report the company's environmental or ethical practices to the company itself and its external stakeholders to earn their trust^[59]. Internal assurances are performed by the internal employees, and that report is meant only for the internal stakeholders^[59]. The study found that the amount of assurance and CSR disclosure practices are not enough in Bangladesh for sustainable development. The most convincing answer could be that Bangladesh's corporate sector is influenced by the culture of a highly hierarchical social structure, and lots of political, cultural, legal, and technological factors^[49].

Uddin and Begum^[60] analyzed the CSR disclosure of the top-listed 30 companies of DSE (Dhaka Stock Exchange) on their websites. The authors performed a content analysis over 18 categories for those companies (e.g., telecommunication, ceramic, food and allied) and found that 76.6% of the companies made disclosures in at least one category. Most of the companies shared their philanthropic activities in the social sector, whereas in the categories of supply chain, anti-corruption policy, and financial aspects of environmental issues, the disclosures were almost nil. Only 3% of these 30 companies made disclosures about their environmental policies. 63% of these companies disclosed only in 2 categories. Overall, the study found that the quality of the CSR disclosure is not satisfactory and is largely descriptive in Bangladesh. There is a negligible amount of quantitative disclosure.

A study by Rahman and Masum^[61] performed a content analysis on 82 Bangladeshi companies' websites from 15 different sectors (e.g., telecommunication, ceramic, cement, food and allied, jute, textile). They found that the companies are generally open to CSR disclosure more for employee-related and community service-related issues and less for energy-related and customer-related disclosure^[61].

Azim et al.^[62], conducted a content analysis on Bangladeshi financial companies for the timeline of 2007-08 to explore their CSR disclosure. They found that 41% of these companies in their sample made some kind of CSR disclosure, but most of the disclosures were generic qualitative statements without quantification.

Sufian^[44] found similar findings after analyzing 70 annual reports of 130 nonfinancial Bangladeshi companies in 2010. The study did not specify the list of the types of companies selected for this study apart from stating that all kinds of financial companies (including insurance companies) were excluded from the sample. In this study, 75% of the companies only disclosed seven items willingly, which constituted only 20% of the total disclosable items. It was also found that the companies with large capital were the ones that shared the most CSR items. Large firms with bigger profitability disclosed

more CSR information because their intention was to attract more investors and achieve a higher stock price in the share market. On the other hand, MNC affiliation requires the companies to oblige by stricter rules and more sophisticated reporting. Hence, MNC affiliation also had a strong positive correlation with a higher amount of disclosure^[44].

Considering all the above aspects, this study proposes the following research questions:

- RQ1- How does evidence type (statistical vs. anecdotal), company type (local vs. MNC), and CSR topic influence participants' likelihood of recommending local versus MNC banks in Bangladesh?
- RQ2- Do people with high CSR involvement spend more time processing CSR messages?

Research Design

For this study, an experiment will be conducted as the research method. Eighty participants will be recruited. Participants will be recruited from the University of Kentucky, which is situated in Kentucky, USA. Participants will include students, staff, and faculty of the university. A Google Sheet will be maintained to track progress.

Before implementing the experimental phase, this study will conduct a series of focus groups to pretest the draft CSR newsletters. These focus groups will consist of 2-3 sessions, each with 6-8 participants drawn from the same population as the main study (students, staff, and faculty at the University of Kentucky). The purpose of these sessions is to gather qualitative feedback on the clarity, tone, persuasiveness, and overall effectiveness of the message designs—particularly by the evidence elements (statistical vs. anecdotal) and the representation of the local vs. multinational companies. Participants will be asked whether they understand the messages, how they perceive the credibility of the content, and whether they find the CSR topic engaging. Feedback from these discussions will guide the refinement of the message structure, wording, and length. The revised versions of the newsletters, incorporating audience insights, will then be used in the main experiment to ensure greater ecological validity and message effectiveness.

For the actual experiment, participants will be divided into four groups, each with 20 participants. Participants will be recruited via a combination of purposive and convenience sampling methods. Flyers will be posted across the campus, emails will be sent through the department's listservs, and announcements will be made in classrooms and university-affiliated social media groups to ensure a diverse pool of participants in terms of age, gender, and academic backgrounds. To encourage

participation, a \$20 gift card will be offered. Once recruited, participants will be randomly assigned to one of the four experimental groups using a random number generator to ensure unbiased distribution.

Eight mock CSR newsletters will be created. Among the newsletters, four will represent a multinational corporation operating in Bangladesh, and four will depict a local Bangladeshi corporation. For each company type, two newsletters will contain statistical evidence, and the other two will contain anecdotal evidence in their CSR disclosures. Two kinds of CSR actions will be featured: (1) flood relief and disaster response in a district of Bangladesh during a severe flood, and (2) scholarship provision for underprivileged students.

To ensure consistency and control, the content across the newsletters will be standardized in tone, structure, and length, varying only by the manipulated factors within-subjects (CSR topic) and between-subjects (company type and evidence type). As CSR-providing entities, one multinational bank and one local Bangladeshi bank will be selected, both of which are known for their CSR involvement. Each bank's newsletter will contain its own logo, a distinct tagline, and a brief two-line introduction that clearly indicates whether that bank is local or multinational. These newsletters will be carefully crafted to mimic authentic corporate communications, enhancing social commitment and participant engagement while maintaining a focus on pro-social messaging.

After exposure to their assigned newsletters on *Qualtrics*, participants will be asked to complete two sets of questionnaires on the same platform, containing 5-point Likert-type scale items ranging from "Strongly Agree" to "Strongly Disagree". This scale was adapted from previous research on consumers' CSR attitudes (e.g., [\[6\]](#)[\[33\]](#)[\[34\]](#)) and developed for the context of this study. The first set will assess the participants' likelihood of recommending the company to others, based on the CSR message they were exposed to. Sample items include: "The personal story in the CSR message made me feel more positively about this company and increased my likelihood to recommend it to others"; "The use of statistics in the CSR message made me trust this company's CSR efforts more and increased my likelihood of recommending it to others"; "The multinational bank's CSR message made me feel more positively about it and more likely to recommend it to others"; "I would feel comfortable recommending this company to others because of its commitment to flood relief efforts".

The second set of questionnaires will assess participants' level of CSR involvement, with sample items such as: "I care about whether companies are socially responsible"; "I prefer buying from companies that are socially responsible"; **"I consider a company's CSR activities before making a purchase"**; **"I pay**

attention to news or reports about companies' social and environmental efforts." Each participant will have one hour to complete the questionnaire and read the newsletters.

For RQ1, there are three independent variables (IVs): company types (local vs. MNCs), evidence types (statistical vs. anecdotal), and CSR topic (flood relief vs. scholarship), and one dependent variable (DV): likelihood of recommending the company. A 2x4x2 factorial ANOVA test will be conducted. Each participant from each group will be assigned two newsletters, to **compare within-subject** responses across at least one of the IVs. The experiment will manipulate one variable within-subjects (e.g., CSR topic) and the other two between-subjects.

Example: Group-A participants get-

1. Flood Relief – Local + Anecdotal
2. Scholarship – Local + Anecdotal

For RQ2, the IV is participants' CSR involvement, and the DV is the time they took to read the CSR messages. From the participants' responses, the composite score will be calculated to assess their CSR involvement. *Qualtrics* will automatically count the time the participants take to analyze the newsletters. Correlation analysis will be performed to see if higher CSR involvement is associated with a longer time to process the CSR messages.

Ethical Considerations

- Participants will sign a consent form explaining the purpose of the study and their right to withdraw.
- The study will ensure anonymity and confidentiality of responses.
- Debriefing will be provided after the completion of the survey.

Study's Expected Contribution to the Existing Literature of the Message Element

This study contributes to the existing literature on message elements by examining how different types of evidence — statistical, anecdotal, and causal — influence audience perceptions of CSR disclosures. Specifically, it adds to the understanding of the following:

- **Local vs. multinational CSR messaging and connecting them with evidence type:** By differentiating between local and multinational companies and pairing them with two different kinds of evidence in the context of CSR disclosure, this research proposal offers a unique contribution to the literature. To

date, no known research has examined this combination, making the present study one of the first to explore these variables together.

- **Experimental approach to message design:** Many CSR studies focus on content analysis or case studies, but this experimental design offers empirical insights into how, as a message element, evidence directly affects audience attitudes, providing a more controlled and systematic evaluation.
- **Context of Bangladesh:** Studying CSR communication in Bangladesh, a developing country with a significant banking sector, adds a unique perspective to the literature. It addresses the gap in research on message design in non-Western contexts and provides insights into the challenges and opportunities for CSR communication in emerging economies.
- **Practical implication:** Guides CSR storytelling strategies for MNCs and local companies targeting global consumers.
- **Reduced cultural bias and novelty:** Since the participants will be from the USA and will be exposed to the CSR disclosure in a South Asian context, it will reduce the cultural bias that the Bangladeshi audience might have had. Getting a Western perspective will specifically be helpful for the MNCs since they continuously strive to be more inclusive for successful business. Besides, whereas most research focuses on how Western brands operate in non-Western countries, this study flips that narrative and introduces a fresh angle to CSR and international communication literature.

Overall, this study advances message design literature by isolating and testing specific message elements within CSR disclosures, offering practical implications for organizations on how to communicate their social, economic, and environmental impacts effectively.

Limitation

Like any other study, this study is also not free of limitations. Firstly, while analyzing a South Asian country's CSR disclosures with a Western (U.S.) audience can offer valuable cross-cultural insights, it may also introduce certain drawbacks. U.S. participants may lack familiarity with the cultural context, standards, and nuances of CSR practices in Bangladesh, which could affect the authenticity and accuracy of their responses. This mismatch may influence how the messages are interpreted and, in turn, affect the study's findings.

Secondly, the study does not incorporate any visual elements—such as images, color schemes, or typography—which are often critical components of online CSR disclosure. This omission limits the

validity of the stimuli, as visual cues play a significant role in shaping audience perception and engagement.

Thirdly, while the time the participants spend analyzing the newsletters is used as a proxy for message processing, it may not reflect their true level of engagement. External distractions, time constraints, or a desire to complete the study quickly could skew the results.

Lastly, the use of self-reported measures introduces the potential for response bias. Participants may unintentionally exaggerate or underreport their attitudes and behaviors, which is a common limitation in survey-based research.

Conclusion

In conclusion, the use of evidence in persuasive communication plays a vital role in influencing sustained attitude change, a concept that can be applied to CSR disclosures on Bangladeshi local and multinational companies' (operating in Bangladesh) websites. Just as evidence in persuasive messages enhances long-term attitude retention, providing clear, compelling, and credible evidence in CSR initiatives can positively shape public perception and trust in companies. For Bangladeshi local and multinational companies, the strategic inclusion of well-supported evidence in their CSR disclosures may not only influence immediate consumer attitudes but also lead to sustained engagement and improved brand reputation over time. This highlights the importance of transparency and authenticity in CSR communication, where evidence serves as a key driver in creating long-term credibility and positive stakeholder responses.

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