

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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Academic Review of the Article

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

Author: Himika Akram

Himika Akram's study offers a timely and methodologically sound contribution to the growing field of Corporate Social Responsibility (CSR) communication, focusing on how the type of evidence (statistical vs. anecdotal), company origin (MNC vs. local), and CSR topic affect audience perceptions, particularly within the Bangladeshi context. Framed within the Elaboration Likelihood Model (ELM), this experimental research design tests the persuasive impact of various evidence types across different company profiles and CSR themes.

Strengths and Contributions:

Theoretical Foundation:

The application of the Elaboration Likelihood Model (Petty & Cacioppo, 1986) is well-justified, offering a clear framework to differentiate between central and peripheral message processing routes. The study demonstrates how different evidence types interact with message involvement to shape consumer attitudes.

Novelty and Relevance:

This research is notable for its dual novelty: (1) testing CSR communication in a developing country context—Bangladesh—which is underrepresented in CSR literature; and (2) examining how Western

audiences perceive CSR disclosures from non-Western companies, effectively reversing the dominant direction of analysis in global CSR studies.

Experimental Design:

The 2x4x2 factorial experimental setup is well-structured, offering a robust method for isolating the effects of message components. The inclusion of both anecdotal and statistical evidence and their pairing with different company types and CSR themes ensures a rich data set for analysis.

Focus on Message Element – Evidence:

The study directly addresses a critical but often overlooked message element—*evidence*—and goes beyond superficial content analysis by offering experimental insights into how audiences process different types of substantiation in online CSR narratives.

Cross-Cultural Perspective:

By using U.S.-based participants to assess CSR disclosures from a South Asian context, the study introduces a cross-cultural dimension that allows for greater generalizability and identification of potential cultural biases in CSR interpretation.

Practical Implications:

Findings from this research can guide both local and multinational corporations in designing more credible and engaging CSR messages, particularly on digital platforms. The insights are especially valuable for CSR professionals, marketing strategists, and communication scholars aiming to enhance message authenticity and stakeholder trust.

Limitations:

Cultural Context Discrepancy:

While using U.S. participants offers fresh insights, it may limit the ecological validity of the findings due to potential disconnects with the local Bangladeshi context. Audience interpretation might vary significantly depending on cultural familiarity with the CSR themes and corporate landscape.

Absence of Visual Cues:

The exclusion of visual design elements (e.g., images, layout, branding aesthetics) in the newsletters might reduce the ecological realism of the experimental stimuli, given that online CSR content is often consumed in visually rich formats.

Proxy for Cognitive Engagement:

Using message processing time as a proxy for cognitive elaboration is a practical choice but comes with

known limitations—external distractions or multitasking could affect time spent without reflecting true engagement.

Self-Report Bias:

As with most survey-based studies, the reliance on self-reported attitudes and intentions may introduce social desirability or recall bias.

Recommendations for Future Research:

Include participants from Bangladesh or other developing economies to capture local audience perceptions of CSR messages from MNCs and domestic firms.

Integrate visual and multimodal message elements to study the combined effect of textual and visual evidence on audience engagement and credibility assessment.

Expand beyond the banking sector to include other influential industries (e.g., textiles, manufacturing) where CSR visibility and impact are crucial.

Consider longitudinal designs to assess the *sustained* effect of CSR evidence on brand loyalty and behavioral outcomes.

Conclusion:

Akram's study is a significant academic contribution that bridges communication theory, CSR strategy, and cross-cultural marketing practice. It advances our understanding of how specific message elements—particularly types of evidence—can enhance or undermine the persuasiveness of CSR disclosures in a globalized digital environment. By integrating experimental rigor with real-world relevance, this research not only addresses theoretical gaps but also delivers actionable insights for practitioners navigating the complex terrain of CSR communication in developing economies.

Here are two concise reviewer-style suggestions for the author:

Visual Integration Suggestion:

Consider incorporating visual elements such as company logos, infographics, or CSR-related imagery into the newsletters to more accurately reflect real-world digital CSR disclosures and enhance ecological realism.

Cultural Context Mitigation Strategy:

To address potential cultural discrepancies, include a parallel sample from Bangladesh or conduct follow-up interviews with Bangladeshi participants to compare interpretive differences and enrich cross-cultural validity.

Declarations

Potential competing interests: No potential competing interests to declare.