

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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1. Summary

Objective: The study investigates how the type and replication of evidence in online CSR communication (statistical vs. anecdotal; local vs. MNC) affect audience recommendation intentions and cognitive engagement. It uses a $2 \times 4 \times 2$ experimental design, featuring fictional newsletters from Bangladeshi local and multinational banks, exposing 80 U.S. participants.

Theoretical Frame: Based on the Elaboration Likelihood Model (ELM), aiming to fill gaps in CSR disclosure research in non-Western emerging economy contexts.

2. Strengths

Novelty and clarity: Addresses under-examined CSR communication strategies in developing economies like Bangladesh, specifically comparing MNCs and local companies, and isolating evidence types within an experimental framework.

Theoretical grounding: ELM is a solid foundation for studying persuasive message use and processing.

Experimental rigor: The factorial design allows investigation into how variables interact—message replication, evidence type, organizational origin.

Practical relevance: Offers guidance on how companies can tailor CSR storytelling for credibility and sustained stakeholder engagement.

Cross-cultural insights: Leveraging a Western (U.S.) audience's perspective on Bangladeshi CSR materials may reduce local biases and offer global consumer relevance.

3. Limitations and Areas for Improvement

Cultural context mismatch: U.S.-based participants may not have sufficient familiarity with Bangladesh's CSR context, potentially skewing responses. The author acknowledges this limitation.

Stimulus realism: The newsletters apparently lack visual components (images, branding, layout), which are critical in real-world online CSR communication. Omitting visuals may reduce ecological validity.

Sample size and demographic composition: With only 80 participants, statistical power may be limited—especially for 3-way interactions. Details about participant diversity (age, background, familiarity with CSR) would strengthen the analysis.

Generalizability: The use of fictional banks and Western respondents could limit extrapolation to actual Bangladeshi stakeholders or real-world CSR contexts.

Measurement clarity: “Recommendation intentions” and “CSR involvement” are mentioned, but we need more detail on measurement scales, validity, and reliability.

Cognitive engagement proxy: Processing time is used as a stand-in for engagement—a reasonable choice, but subject to noise (e.g., participants might pause due to distractions). Methodological clarity on how reading time was measured is essential.

Finally, as a reviewer, below would be my suggestions—

4. Suggestions

Include visuals in stimuli to better mimic real-world CSR webpages.

Expand the participant pool to include Bangladeshi stakeholders or global audiences for comparative insights.

Clarify measurement tools, scale reliability, and how processing time is operationalized.

Report effect sizes and confidence intervals in results—for practical significance, not just statistical.

Discuss limitations around fictional stimuli and cultural distance in more detail.

Consider follow-up studies: field studies with actual companies or replication in Bangladesh with local consumers.

Declarations

Potential competing interests: No potential competing interests to declare.