

Managing CSR Crises: The Moderating Role of Communication Timing in Shaping Organizational Attractiveness and CSR Image Perception

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Abstract

This study examines the influence of the nature of a CSR crisis (economic vs. environmental) and the timing of communication (proactive vs. reactive) on a company's CSR image and organizational attractiveness. The experimental results reveal no significant difference between a CSR crisis of economic or environmental origin. However, the timing of communication plays a decisive role. Reactive communication, particularly during economic crises, proves more effective in preserving the CSR image and maintaining the organization's attractiveness. These results call into question the idea that proactive communication is systematically preferable. They emphasize that the sincerity and transparency perceived in a reactive response can be a strong signal of responsibility. Conversely, proactive communication that is not directly linked to the crisis may be perceived as less credible, or even ineffective.

Keywords: CSR Engagement, organizational attractiveness, CSR image, Communication, CSR crisis

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1. Introduction

Organizational attractiveness, defined as the perceived appeal of a company to potential job candidates (Lin & al., 2012), has become a key issue in the current "war for talent" (Keller & al., 2008). In this context, corporate social responsibility (CSR) is recognized as a powerful differentiating factor that strengthens employer branding and attracts qualified talent (Jones & al., 2014; Capelli & al., 2015).

Candidates tend to prefer socially responsible companies, a preference partly based on transparent and credible communication of CSR commitments (Albinger & Freeman, 2000; Greening & Turban, 2000). However, global trends, such as repeated financial scandals, ethical controversies involving company leaders, or the growing climate crisis, have raised stakeholder concerns (Benraïss-Noailles & al., 2021). A scandal can violate stakeholder expectations regarding CSR policies, thus triggering a CSR crisis (Zhang & al., 2016). CSR commitments become critical when violations are perceived (Luo & al., 2011; Capelli & al., 2015). As such, when a potential candidate is exposed to negative information about an employer, their interest in the company may significantly decline (Melián-González & Bulchand-Gidumal, 2016; Stockman & al., 2018), possibly damaging the firm's CSR image (Capelli & al., 2015). The increasing media coverage of CSR-related scandals can seriously harm this image and compromise organizational attractiveness (Wagner & al., 2009; Capelli & al., 2015).

Given these challenges, it is essential to understand how CSR communication strategies can mitigate the negative effects of crises. However, few studies have explored this issue, especially in terms of organizational attractiveness (Carpentier & Van Hove, 2021). This study aims to analyze the combined effect of the nature of the crisis (economic vs. environmental) and the timing of CSR communication (proactive vs. reactive) on CSR image and organizational attractiveness. An experimental protocol based on a scenario method was implemented to address this research question.

This article is structured as follows: We begin with a review of existing research on CSR, organizational attractiveness, and CSR image. We then introduce the concept of CSR crisis. Next, we present a framework involving two CSR communication strategies, considered as mechanisms for managing the negative effects of a CSR crisis. We then describe the methodology, followed by the results. Finally, we conclude with a discussion, study limitations, and directions for future research.

2. Theoretical Framework

2.1 CSR and Organizational Attractiveness

Corporate Social Responsibility (CSR), which encompasses economic, social, and environmental dimensions (Carroll, 1991), plays an increasingly important role in organizational attractiveness by conveying strong ethical values and social commitment (Turban & Greening, 1997; Capelli & al., 2015).

Several theoretical approaches help explain this relationship. Signaling theory (Spence, 1973) suggests that CSR communications serve as signals to potential candidates, allowing them to infer the company's values, culture, and working conditions (Joo & al., 2016). Therefore, clear and credible CSR communication can enhance the organization's perceived image.

This logic aligns with social identity theory (Tajfel & Turner, 1986), which posits that individuals seek to identify with groups whose values match their own, thereby enhancing self-esteem. As a result, a company perceived as socially responsible becomes an attractive affiliation group.

Lastly, person-organization fit theory (Chatman, 1989; Kristof, 1996) emphasizes the importance of congruence between the personal values of candidates and those of the organization in fostering attraction and retention. CSR messages, as value signals, help facilitate this alignment.

In short, CSR communications play a fundamental role as signals that not only inform but also allow candidates to identify with the company, thereby strengthening their intention to apply or engage with it.

2.2 CSR and Socially Responsible Image

The CSR image refers to the overall perception stakeholders have of a company's responsible practices and commitments (Lai & al., 2010). This image represents a strategic intangible asset that significantly influences a company's reputation and organizational attractiveness (Fombrun, 1996; Mosley, 2007; Capelli & al., 2015).

In effect, the CSR image acts as a cognitive and emotional reference, allowing potential candidates to evaluate the credibility and sincerity of a company's societal commitments (Love & Singh, 2011). It is shaped by the signals emitted through CSR communication (Spence, 1973), as well as the perceived congruence between individual and organizational values (Kristof, 1996).

Specifically, a positive CSR image can build trust, generate a sense of identification, and motivate candidate engagement (Turban & Greening, 1997).

Thus, managing and effectively communicating the CSR image is a critical issue for companies seeking to maintain their competitiveness in a labor market increasingly sensitive to ethical and social concerns.

2.3 CSR Crisis and Its Impact on Image and Attractiveness

A CSR-related crisis occurs when an organization is perceived to have failed in upholding its social commitments, thereby calling its legitimacy into question (Coombs, 2007). More precisely, a CSR crisis arises when corporate actions or negligence violate societal expectations, affecting both image and legitimacy in the eyes of stakeholders (Sohn & Lariscy, 2014). According to expectancy violation theory (Burgoon & LePore, 1993), such breaches lead to heightened negative reactions, nullifying the benefits of prior CSR efforts (Sohn & Lariscy, 2012).

The nature of the crisis influences the intensity of stakeholder reactions, depending on which societal norm is perceived to have been violated. Environmental crises are generally seen as serious moral violations, provoking strong emotional responses, while economic crises are often interpreted more rationally, as technical or regulatory failures (Coombs & Holladay, 2015; Zhang & al., 2016). This distinction directly affects the company's CSR image, as collective perceptions of social and environmental commitment are heavily shaped by the crisis type (Maignan & Ferrell, 2004). As a result, organizational attractiveness, the ability to attract and retain talent, especially those driven by ethical values, also affected (Maignan & Ferrell, 2004; Berg & al., 2017).

2.4 CSR Communication Strategies During a Crisis

CSR communication, which involves the intentional dissemination of information regarding a company's responsible commitments, plays a key role in crisis management (Morsing, 2006). Two communication strategies can be distinguished:

- **Proactive communication:** the company highlights its CSR engagement before any crisis occurs. This strategy aims to build a strong reputation and prevent potential negative impacts (Groza & al., 2011).
- **Reactive communication:** communication occurs after a crisis, often as a form of damage control or urgent response (Wagner & al., 2009).

According to signaling theory (Spence, 1973), a signal issued before a crisis is perceived as more credible and sincere, whereas a post-crisis signal may be viewed as opportunistic and thus erode stakeholder trust (Vanhamme & Grobbsen, 2009). However, this dynamic may vary depending on the type of crisis, as stakeholders are particularly sensitive to the consistency between discourse and action, especially in crises with strong moral implications (Kim & Choi, 2018).

Although the literature remains limited, it is increasingly acknowledged that CSR communication defined as the intentional promotion of CSR initiative serves as a crucial lever for managing the negative effects of a CSR crisis (Morsing, 2006; Janssen & al., 2009).

This approach fits within a broader societal marketing perspective, where companies use ethical or solidarity-based values to reinforce legitimacy and enhance their image among stakeholders (Capelli & Sabadie, 2005;

Capelli & al., 2015). CSR communication allows organizations to address or anticipate stakeholders' expectations in a context where business continuity depends on responsible and sustainable practices (Bortree, 2014).

One key contingency factor that modulates the effectiveness of CSR communication during a crisis is timing (Kim & Choi, 2018). Signaling theory explains that proactive messages are generally perceived as more credible and authentic, strengthening trust (Vanhamme & Grobben, 2009; Coombs & Holladay, 2015). Conversely, reactive communication may be seen as opportunistic, generating skepticism and perceptions of hypocrisy (Kim & Choi, 2018; Wagner & al., 2009).

Attribution theory (Kelley & Michela, 1980; Weiner, 1985) supports these dynamics, as individuals seek to assign cause and responsibility during negative events. In CSR contexts, pre-crisis initiatives (proactive communication) are perceived differently from post-crisis actions (reactive communication), with distinct consequences for the firm's image and reputation (Kim & Choi, 2018).

That said, proactive communication is not always effective and may even worsen the crisis if seen as inconsistent or inauthentic (Vanhamme & al., 2015). If perceived as hypocritical or manipulative, it can further damage the CSR image (Wagner & al., 2009). Moreover, proactive CSR communication may sometimes backfire, fueling criticism or failing to enhance organizational attractiveness (Capelli & al., 2015).

In summary, timing is critical in CSR communication, but its effectiveness also depends on the nature of the crisis. Stakeholders react more strongly to inconsistencies in cases of high moral stakes (Kim & Choi, 2018).

This study adopts a multidimensional perspective on CSR, focusing specifically on economic and environmental dimensions, which differ in both perception and impact. The specific nature of the crisis, whether economic or environmental, shapes how stakeholders evaluate the severity of the violation and the effectiveness of CSR communication responses (Burgoon & LePoire, 1993).

2.5 Research Hypotheses

Based on the theoretical framework presented, this study examines the joint impact of two independent variables—the nature of the CSR crisis (economic vs. environmental) and the timing of CSR communication (proactive vs. reactive), on two dependent variables: the perceived CSR image of the company and its organizational attractiveness to potential job candidates.

2.5.1 Impact of the Nature of the CSR Crisis

The specific nature of a crisis influences how it is interpreted by stakeholders, particularly through the lens of expectancy violation theory (Burgoon & LePoire, 1993). This study focuses on two core dimensions of CSR: environmental and economic. This choice is based on both strong theoretical foundations and methodological considerations.

From a theoretical standpoint, CSR literature traditionally identifies three main components: economic, social, and environmental responsibilities (Carroll, 1991; European Commission, 2011). Among these, the economic and environmental dimensions are especially salient in stakeholder expectations, particularly in crisis contexts (Wagner & al., 2009; Pérez & Del Bosque, 2015).

- The environmental dimension refers to actions taken to reduce negative externalities on the planet, such as waste management, emissions reduction, or biodiversity protection. This dimension carries strong symbolic and emotional value due to current societal concerns (Coombs & Holladay, 2015).
- The economic dimension concerns responsible practices in areas such as transparency, legality, fair competition, and support for the local economy (Maignan & Ferrell, 2004). It is fundamental to corporate performance but tends to evoke less emotional reaction from stakeholders.

From a methodological perspective, this distinction allows for the construction of contrasting yet structurally comparable scenarios to test the effect of crisis type on CSR image and organizational attractiveness. This design also allows the application of expectancy violation theory, which suggests that the perceived impact of a crisis depends on which type of norm is violated: moral norms in the case of environmental crises, and economic or legal norms in the case of economic crises.

Finally, the objective is to assess how CSR communication performs in contexts where the organization faces different types of crises, and where the communication strategy may yield different effects depending on stakeholder perception.

The CSR literature suggests that stakeholder perception varies according to the type of crisis the organization faces (Coombs, 2007; Coombs & Holladay, 2015). Environmental crises are often perceived as major moral breaches involving core ethical norms, resulting in more intense public backlash (Coombs & Holladay, 2015; Wagner & al., 2009). Conversely, economic crises are typically viewed as more technical violations related to compliance or business practices (Zhang & al., 2016; Pérez & Del Bosque, 2015).

According to Expectancy Violation Theory (Burgoon & LePoire, 1993), individual reactions depend on both the level of surprise and the moral value attributed to the event. Environmental crises tend to be perceived as more severe ethical transgressions, as they involve core principles such as environmental preservation and intergenerational responsibility (Lange & Washburn, 2012; Sohn & Lariscy, 2012).

This difference in interpretation directly influences the CSR image and organizational attractiveness assigned to the company (Maignan & Ferrell, 2004). Research shows that environmental crises tend to inflict more damage on a company's CSR reputation and reduce its attractiveness to job candidates, due to heightened emotional sensitivity (Coombs, 2007; Bortree, 2014). On the other hand, economic crises are more often associated with governance, legality, or business performance issues and evoke less emotional engagement from external stakeholders (Coombs, 2007; Kim & al., 2020).

Because of the moral weight carried by environmental crises, they receive more media attention and provoke stronger emotional reactions (Wagner & al., 2009), amplifying the negative impact on corporate reputation and employer image (Vanhamme & Grobбен, 2009). Therefore, organizational attractiveness, understood as the likelihood that individuals will want to work for a company (Turban & Greening, 1997; Capelli & al., 2015), is more vulnerable in environmental crisis scenarios. Potential candidates, especially younger generations, tend to be more sensitive to environmental ethics (Peloza & Shang, 2011; Lis, 2012).

H1: The nature of the CSR crisis significantly affects the company's perceived CSR image. The CSR image is more negatively impacted when the crisis is environmental rather than economic.

H2: The nature of the CSR crisis significantly affects perceived organizational attractiveness. Attractiveness is more negatively affected when the crisis is environmental rather than economic.

2.5.2 Impact of CSR Communication Timing

The way a company communicates its CSR commitments significantly shapes how stakeholders perceive the organization, especially in crisis contexts (Coombs & Holladay, 2015). Two key communication timelines are generally distinguished:

- **Proactive communication**, which occurs before the onset of a negative event or controversy.
- **Reactive communication**, which takes place afterward, in response to an already problematic situation.

According to signaling theory (Spence, 1973), the credibility and consistency of a signal play a crucial role in how stakeholders evaluate a company's sincerity. People interpret organizational actions and statements as indicators of their values and future behavior. A proactive communication strategy, one that anticipates a crisis, is perceived as a strong signal of sincere commitment because it is not motivated by reputational damage control. It thereby enhances the company's credibility and fosters a perception of authenticity and coherence (Du & al., 2010; Coombs & Holladay, 2015). It is generally viewed as a trustworthy sign of genuine commitment (Vanhamme & Grobбен, 2009; Coombs & Holladay, 2015).

In contrast, reactive communication, which is initiated only after a crisis has occurred, may be seen as opportunistic or even manipulative, which negatively affects how CSR efforts are perceived (Wagner & al., 2009). It may be interpreted as defensive or insincere, particularly when it is launched only after the company's reputation is under threat. In such cases, it can spark increased skepticism among audiences, reducing the effectiveness of the message and negatively influencing stakeholder attitudes (Foreh & Grier, 2003; Vanhamme & Grobбен, 2009).

Several studies confirm that proactive communication builds trust and improves reputation, while reactive communication tends to generate suspicion and mistrust (Kim & Choi, 2018; Capelli & al., 2015). Proactive CSR communication, launched before a crisis, helps companies build a brand image that is perceived as more authentic, consistent, and credible (Du & al., 2010). According to signaling theory (Spence, 1973), messages voluntarily shared in the absence of a crisis are interpreted as sincere indicators of the firm's values and commitments. In this regard, companies that communicate about their CSR efforts before any negative event are seen as more ethical and responsible (Foreh & Grier, 2003), which protects their image in the event of a crisis (Coombs & Holladay, 2015).

Research shows that a strong history of CSR commitment enhances the company's image resilience: when a crisis occurs, it causes less damage if stakeholders have already been exposed to past CSR initiatives (Vanhamme & Grobбен, 2009; Kim & al., 2020). In this way, proactive communication serves as reputational capital, reducing the perceived dissonance during a crisis.

This dynamic also influences organizational attractiveness, particularly for candidates who value ethical business practices (Groza & al., 2011). Studies have shown that companies which proactively communicate about their social engagement are perceived as more trustworthy and attractive employers, even when facing crises (Eisenbeiss & al., 2015; Jones & al., 2014). This is due to the protective effect of the previously established CSR reputation (Kim & al., 2020). In summary, proactive communication helps build a reputational shield that can buffer the negative effects of a crisis.

H3: The timing of CSR communication significantly affects the perceived CSR image. The CSR image is better preserved when the communication is proactive (before the crisis) than when it is reactive (after the crisis).

H4: The timing of CSR communication significantly affects perceived organizational attractiveness. Attractiveness is better preserved when the communication is proactive (before the crisis) than when it is **reactive** (after the crisis).

2.5.3 Interaction Effects Between Crisis Nature and Communication Timing

Finally, the combined effect of the nature of the crisis and the timing of communication can significantly influence the effectiveness of CSR communication strategies. For example, proactive communication may be particularly effective in mitigating the effects of an economic crisis, but less so in the case of an environmental crisis, where moral sensitivity is higher and stakeholders may remain critical even in the face of early CSR efforts (Burgoon & LePoire, 1993; Vanhamme & al., 2015).

This interaction aligns with recent studies showing that the context of the crisis affects how CSR messages are received, and that communication strategies cannot be optimized without considering the specific nature of the crisis (Coombs & Holladay, 2015; Kim & Choi, 2018).

Research on crisis communication emphasizes the importance of perceived consistency between a company's prior commitments and the type of scandal it faces (Coombs & Holladay, 2015; Vanhamme & Grobbsen, 2009). According to congruence theory (Becker-Olsen & al., 2006), the credibility of a CSR message depends greatly on how well it aligns with stakeholder expectations. In other words, the more the nature of the CSR engagement matches the nature of the crisis, the more credible the communication is perceived to be, thus mitigating the crisis's negative impact on the company's image.

Moreover, proactive communication plays a preventive role by anchoring a pre-existing CSR image, which serves as a lens through which stakeholders interpret the crisis (Kim & al., 2020). This anticipation provides stakeholders with reference points to understand the crisis in a more positive light, interpreting it through the organization's previously demonstrated goodwill (Wagner & al., 2009). In contrast, reactive communication, even if relevant, may lack legitimacy, especially if the company does not have a visible track record of engagement in the concerned area (Foreh & Grier, 2003).

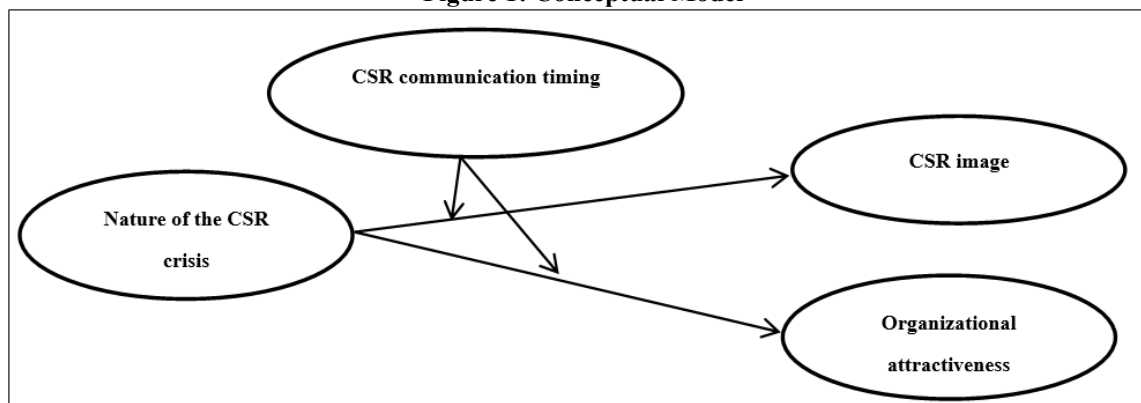
Thus, the interaction between the crisis types and communication strategy plays a critical role: a proactive communication strategy that aligns with the nature of the crisis (e.g., environmental engagement prior to an environmental crisis) reinforces perceived coherence, protects the CSR image, and preserves stakeholder trust (Du & al., 2010; Jones & al., 2014).

This dynamic also influences organizational attractiveness. The combined effect of communication timing and crisis type alignment serves as a strategic lever to mitigate the negative consequences of a CSR crisis on employer branding (Coombs & Holladay, 2015; Kim & al., 2020).

H5: There is a significant interaction between the nature of the CSR crisis and the timing of communication on the CSR image.

H6: There is a significant interaction between the nature of the CSR crisis and the timing of communication on organizational attractiveness.

Figure 1: Conceptual Model



3. Research Methodology

3.1 Design, Procedure, and Participants

This study relies on an experimental protocol using the scenario method, based on a between-subject factorial design:

3 (CSR communication timing: proactive vs. reactive vs. no communication) × 2 (CSR crisis nature: economic vs. environmental).

The dependent variables measured were CSR image and organizational attractiveness.

The scenarios were built around a fictitious company named *Smart-Tech*, specializing in the production and sale of electronic products. Each scenario contained two key components:

1. A CSR commitment statement (either proactive, reactive, or absent—control condition), aligned with one of the two CSR dimensions selected: environmental or economic.

2. A news article describing an incident that contradicts the company's stated CSR commitment (a crisis scenario): either an environmental crisis (e.g., river pollution) or an economic crisis (e.g., smuggling-related purchases) (Annex 1).

These two CSR dimensions (economic and environmental) are frequently used in the CSR literature (Handelman & Arnold, 1999; Wagner & al., 2009; Capelli & al., 2015) and represent common engagement themes in corporate communication.

To simulate a realistic situation, participants were told that two weeks had passed between the publication of the CSR declaration and the news report (Barden & al., 2005; Wagner & al., 2009). This timing allowed for the operational distinction between proactive communication (before the crisis), reactive communication (after the crisis), and control (no communication).

A total of 248 complete questionnaires were collected from a sample of Tunisian participants, recruited randomly in public locations. Data collection was done face-to-face, with respect to gender and age quotas. Participants were randomly assigned to one of the six experimental conditions described below:

Table 1: Experimental Design

Scenario	Communication Timing	Crisis Nature
S1	Reactive	Economic
S2	Reactive	Environmental
S3	Proactive	Economic
S4	Proactive	Environmental
S5	No communication	Economic
S6	No communication	Environmental

After reading the assigned scenario, participants completed a questionnaire measuring their perceptions of the company's CSR image and its attractiveness as an employer, using scales drawn from academic literature.

3.2 Measurement of Key Concepts

The latent variables were measured using multi-item scales and 5-point Likert scales. Organizational attractiveness was assessed using the scale developed by Turban and Keon (1993), while CSR image was measured with scales adapted from Wagner & al. (2009) and Brunk (2012). The quality of these measurement scales was evaluated through exploratory and confirmatory factor analyses, which indicated acceptable model fit indices. Specifically, for organizational attractiveness, the fit indices were $\chi^2/df = 1.343$, RMR = 0.007, RMSEA = 0.03, and CFI = 0.999, whereas for CSR image, they were $\chi^2/df = 3.228$, RMR = 0.011, RMSEA = 0.077, and CFI = 0.996. The scales demonstrated satisfactory reliability and convergent validity, with Jöreskog's rho values of 0.906 for organizational attractiveness and 0.913 for CSR image, and Average Variance Extracted (AVE) values of 0.706 and 0.724, respectively.

3.3 Pre-Test of Experimental Manipulations

A pre-test was conducted with 158 participants to validate the experimental manipulations. All scenarios were designed to be homogeneous in terms of layout, standardized titles, equal length, and consistent writing style to ensure fair comparison across conditions.

Four specific aspects were tested:

3.3.1 Attribution of Crisis Responsibility

An ANOVA was conducted to verify that responsibility attribution did not vary by crisis nature.

Result: No significant difference ($M_{\text{economic}} = 4.45$ vs. $M_{\text{environmental}} = 4.53$; $F(1,156) = 0.70$; $p = 0.40$), confirming consistent attribution across crisis types.

3.3.2 Perception of CSR Engagement

A second ANOVA tested whether the CSR scenarios were correctly interpreted as either environmental or economic. Result: Significant difference ($F(1,156) = 0.80$; $p < 0.05$), confirming proper perception of the CSR domain (environmental vs. economic).

3.3.3 Perception of Crisis Nature

After reading the crisis scenario, participants evaluated whether the crisis was environmental or economic.

Result: Correct identification for both crisis types, confirming the validity of the manipulation.

3.3.4 Manipulation of Communication Timing

A 2 (timing: proactive vs. reactive) \times 2 (crisis nature: economic vs. environmental) ANOVA tested manipulation's effectiveness. Result: Main effect of timing on manipulation check score was significant ($F(1,154) = 10.95$; $p < 0.001$). Neither crisis nature nor the interaction effect was significant.

Conclusion of the Pre-Test

The pre-test results confirmed that all experimental manipulations were interpreted as intended, validating the robustness of the experimental design.

4. Research Results

4.1 Demographic Variables

The analysis of covariates such as age, gender, and socio-professional status (PCS) revealed no significant effects on the dependent variables ($p > 0.05$). Likewise, whether participants had searched for a job in the last 12 months, or their number of years of work experience, did not significantly influence perceptions ($p > 0.05$). These variables were therefore excluded from further analysis.

4.2 Effects of CSR Communication Strategies

To test hypotheses H1 through H6, we conducted a 3 (CSR communication timing: reactive vs. proactive vs. no communication (control)) \times 2 (CSR crisis nature: economic vs. environmental) ANOVA. We assessed the main effects and interaction effects of communication timing and crisis nature on both dependent variables: organizational attractiveness and CSR image.

4.2.1 Effects on CSR Image

Table 2: Table 1: Influence of CSR Communication Timing and CSR Crisis Nature on CSR image

Adjusted $R^2 = 0.132$		
Effect	F-value	p-value
Model	12.313	0.000
Constant	2964.930	0.000
CSR Crisis Nature	0.516	0.473
CSR Communication Timing	27.009	0.000
Crisis Nature \times Communication Timing	3.516	0.031

The nature of the CSR crisis (economic vs. environmental) has no significant effect on CSR image ($F = 0.516$; $p = 0.473$), which does not support H1.

However, the main effect of communication timing is highly significant ($F = 27.009$; $p < 0.001$; $\eta^2 p = 0.129$), supporting H3.

Post-hoc tests show :

- Reactive communication leads to the highest CSR image ($M_{\text{reactive}} = 2.69$), significantly higher than proactive ($M_{\text{proactive}} = 2.23$) and no communication ($M_{\text{absence}} = 1.94$) ($p < 0.01$ for all).
- Proactive communication also results in a significantly higher image than no communication ($p < 0.01$).

H3 is partially confirmed: CSR image is best preserved when communication is reactive, followed by proactive, and is lowest when there is no communication (control).

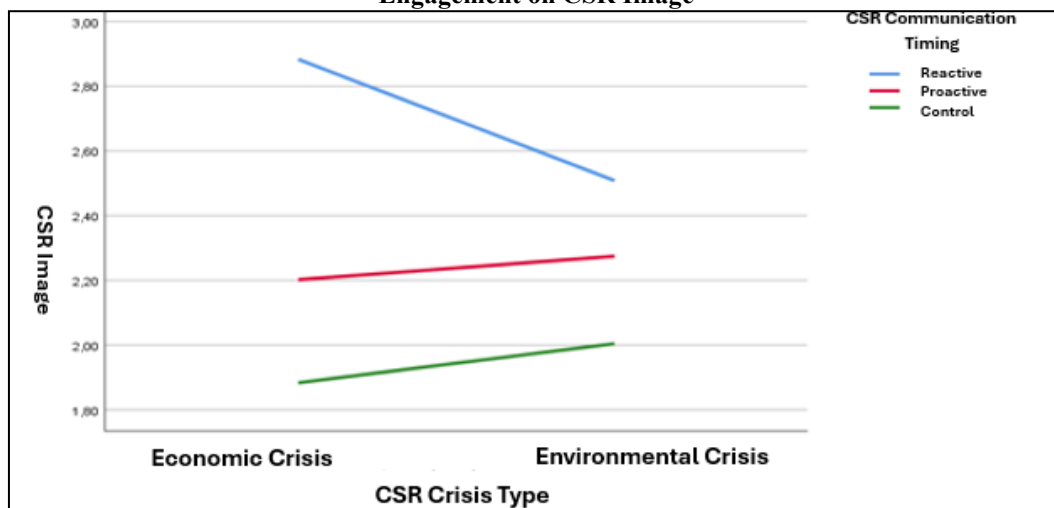
The interaction between crisis types and communication timing is also significant ($F = 3.516$; $p = 0.031$), supporting H5.

Simple effects analysis:

- In economic crises, CSR image is highest with reactive communication ($M_{\text{reactive}} = 2.88$), followed by proactive ($M_{\text{proactive}} = 2.20$), then no communication ($M_{\text{absence}} = 1.88$) ($p < 0.01$).
- In environmental crises, differences are less pronounced $M_{\text{Reactive}} = 2.50$ vs. $M_{\text{absence}} = 2.00$ ($p < 0.05$). No significant difference between proactive ($M_{\text{proactive}} = 2.27$) and the other two conditions (Reactive $p = 0.11$, Absence $p = 0.06$).

The interaction effect exists but is stronger in economic crises.

Figure 2: The Interaction Effect Between CSR Crisis Type and Communication Timing on CSR Engagement on CSR Image



4.2.2 Effects on Organizational Attractiveness

Table 3: Influence of CSR Communication Timing and CSR Crisis Nature on Organizational Attractiveness

Adjusted R ² = 0.088	F-value	p-value
Effect		
Model	8.153	0.000
Constant	1953.670	0.000
CSR Crisis Nature	0.379	0.539
CSR Communication Timing	16.119	0.000
Crisis Nature × Communication Timing	4.074	0.018

The overall model is significant ($F = 8.153$; $p < 0.001$; $R^2 = 0.088$), indicating that the independent variables explain a meaningful portion of the variance in perceived organizational attractiveness.

- The main effect of crisis nature is not significant ($F = 0.379$; $p = 0.539$): whether the crisis is economic or environmental does not directly influence attractiveness.
- The main effect of communication timing is significant ($F = 16.119$; $p < 0.001$): $M_{\text{reactive}} = 2.15$, $M_{\text{proactive}} = 1.60$ and $M_{\text{absence}} = 1.73$.

This result indicates that how and when a company communicates its CSR efforts has a strong impact on its perceived attractiveness as an employer.

Post-hoc contrasts reveal that:

- Reactive communication yields a significantly higher level of attractiveness than both proactive communication ($p < 0.01$) and no communication ($p < 0.01$).
- No significant difference exists between proactive and no communication conditions (control) ($p = 0.198$).

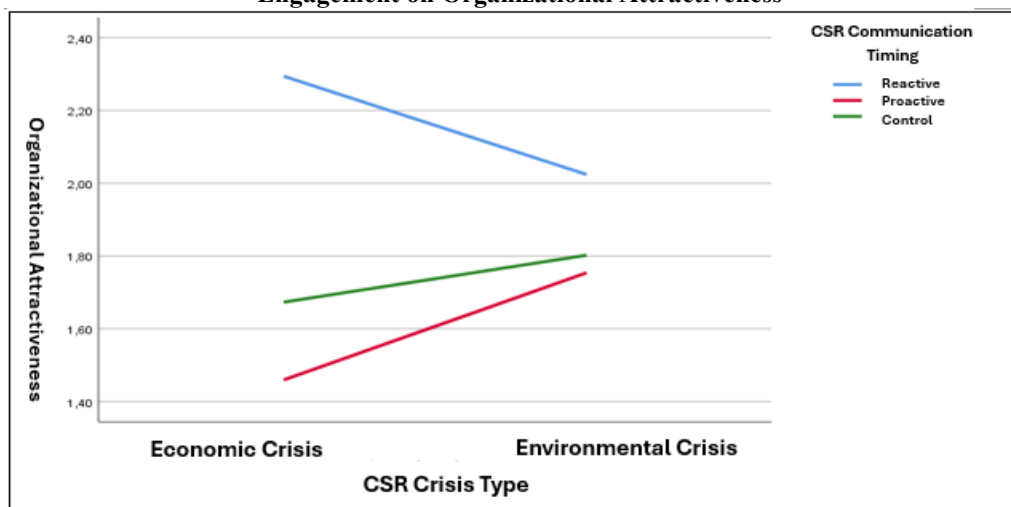
H4 is partially confirmed: The timing of CSR communication significantly affects organizational attractiveness, which is better preserved under reactive communication.

An interaction effect between crisis nature and communication timing is also significant ($F = 4.074$; $p = 0.018$), confirming H6. A simple effects analysis shows that:

- In economic crises, reactive communication leads to significantly higher attractiveness ($M_{\text{reactive}} = 2.29$) than proactive ($M_{\text{proactive}} = 1.46$) or Absence (no communication) ($M_{\text{absence}} = 1.80$) ($F = 18.185$; $p < 0.001$; $\eta^2 = 0.09$).
- No significant difference between proactive and no communication (control) ($p = 0.138$).
- In environmental crises, no significant differences are observed among the three communication types ($M_{\text{reactive}} = 2.02$; $M_{\text{proactive}} = 1.75$; $M_{\text{absence}} = 1.80$) ($F = 2.00$; $p = 0.136$; $\eta^2 = 0.01$).

The effectiveness of the communication strategy depends on the crisis type. Reactive communication is more effective in economic crises, but timing has no effect in environmental crises.

Figure 2: The Interaction Effect Between CSR Crisis Type and Communication Timing on CSR Engagement on Organizational Attractiveness



5. Discussion

This research aimed to explore the effects of the nature of a CSR crisis (economic vs. environmental) and the timing of CSR communication (proactive vs. reactive) on two critical outcomes: perceived CSR image and

organizational attractiveness. Based on a rigorous experimental design, the findings reveal that the timing of communication plays a more decisive role than the type of crisis in shaping stakeholder perceptions.

The Relative Importance of Communication Timing Over Crisis Type

Contrary to our expectations (hypotheses H1 and H2), the **nature of the CSR crisis**, whether economic or environmental, did not have a significant main effect on organizational attractiveness or perceived CSR image. This result is surprising, especially given prior studies indicating that environmental crises, often perceived as moral transgressions, typically provoke stronger stakeholder backlash (Coombs & Holladay, 2015; Wagner & al., 2009).

Several explanations may account for this unexpected finding. First, participants may not have clearly distinguished the moral severity between economic and environmental violations. Second, the fictitious nature of the company used in the study may have reduced emotional engagement, making the crisis seem less impactful. Third, this result may reflect a broader phenomenon of CSR skepticism (Skarmas & Leonidou, 2013), in which participants remain cautious or indifferent toward CSR claims, regardless of the crisis context.

In contrast, the timing of communication showed a significant effect on both organizational attractiveness and CSR image, supporting hypotheses H3 and H4. Notably, reactive communication, rather than proactive communication, emerged as the most effective strategy for preserving, and even enhancing, the company's reputation. This finding challenges the dominant narrative in CSR literature, which often favors proactive strategies as more credible and less opportunistic (Foreh & Grier, 2003; Vanhamme & Grobbsen, 2009).

One possible interpretation is that reactive communication, when perceived as sincere, urgent, and transparent, signals accountability and ethical responsiveness. This aligns with recent research suggesting that well-crafted reactive messages can reassure stakeholders by demonstrating real-time engagement and responsibility (Kim & Choi, 2018).

Furthermore, the lack of significant differences between proactive communication and the control condition (no communication) on organizational attractiveness suggests that proactive efforts alone may not be sufficient during a crisis. If the proactive message is not directly linked to the crisis at hand, it may be perceived as irrelevant or inauthentic (Wagner & al., 2009), thus failing to mitigate reputational risks.

The Moderating Role of Communication Timing

The study also confirms hypotheses H5 and H6, which posited an interaction effect between communication timing and crisis type. Specifically, reactive communication, in economic crises proved to be the most effective strategy for maintaining both CSR image and organizational attractiveness. In contrast, in environmental crises, no significant differences were observed between the three communication strategies.

These results are consistent with expectancy violation theory (Burgoon & LePoire, 1993), which suggests that when a crisis violates strongly held moral norms, such as environmental responsibility, stakeholders become more demanding and less forgiving. In such contexts, even proactive communication may be insufficient to restore trust or repair the company's image.

Conversely, in the context of economic crises, which are often seen as technical or compliance-related, stakeholders appear more receptive to corporate communication, especially when it is reactive and signals promptness and responsibility. These results support the idea that reactive communication, when well-timed and transparent, can function as a signal of accountability, positively influencing stakeholder perceptions (Coombs & Holladay, 2015).

Rethinking CSR Communication Strategy

Overall, these findings challenge the widespread assumption that "the earlier, the better" applies universally in CSR communication. They suggest that reactive strategies, when thoughtfully executed, can be just as effective, if not more so, than proactive approaches in managing specific types of CSR crises. The results underline the importance of context-sensitive communication, emphasizing that timing, sincerity, and alignment with stakeholder expectations are crucial determinants of a strategy's success.

6. Implications, limitations and Future Research

6.1 Theoretical Implications

This research contributes to CSR literature in three keyways. First, it highlights the decisive impact of communication strategies on perceptions of organizational attractiveness and CSR image, particularly in crisis situations. The study underscores that communication timing can significantly shape stakeholder interpretations and judgments, especially when the organization is facing a reputational threat.

Second, it empirically demonstrates that the nature of the crisis alone is not sufficient to determine stakeholder reactions. Rather, the timing of CSR communication plays a more substantial role in shaping perceptions. This insight challenges the traditional focus on the type of crisis and calls for a more dynamic understanding of stakeholder expectations.

Third, the research confirms that the interaction between crisis type and communication strategy must be considered when designing CSR campaigns. Notably, the study reveals that reactive communication, contrary to

prevailing assumptions, can be more effective than proactive communication, particularly in the case of economic crises. This counterintuitive finding invites a reconsideration of standard CSR communication norms.

By adopting an experimental approach and focusing on two key variables for employer branding, CSR image and organizational attractiveness, this study offers a refined understanding of CSR crisis management and complements prior research on stakeholder perceptions (Wagner & al., 2009; Kim & Choi, 2018).

6.2 Managerial Implications

From a practical standpoint, the findings yield several actionable insights for companies seeking to protect their employer brand and CSR reputation.

First, companies should not systematically favor proactive communication. While often recommended in CSR literature, proactive efforts do not guarantee reputational protection, especially in the context of environmental crises, which tend to provoke stronger stakeholder scrutiny and emotional responses.

Second, the effectiveness of reactive communication, when it is well-crafted, transparent, and responsive, should not be underestimated. In the context of economic crises, a timely and sincere reactive message can be interpreted as a sign of accountability and responsiveness, thus preserving or even enhancing the CSR image.

Third, managers must carefully consider the nature of the crisis and tailor communication strategies accordingly. Environmental crises, in particular, are highly sensitive and demand more than standard CSR rhetoric. Organizations must demonstrate genuine commitment and take tangible actions to rebuild trust.

Lastly, this study emphasizes the importance of strategic CSR planning, not only to meet societal expectations but also to anticipate and manage potential future crises. Companies are encouraged to develop flexible CSR communication strategies that are adaptable to different crisis scenarios, and to train their communication teams to respond swiftly, appropriately, and sincerely in real-time situations.

6.3 Limitations and Future Research

Despite its contributions, this study has several limitations that offer avenues for future research.

First, the use of a fictitious company may have limited participants' emotional engagement or affected the perceived realism of the scenarios. Future studies could replicate this research using real brands or actual CSR scandals to enhance ecological validity.

Second, the sample consisted of Tunisian participants, which may limit the generalizability of the findings to other cultural or national contexts. Further research could include cross-cultural comparisons to examine how cultural norms and values shape stakeholder perceptions of CSR.

Third, the study focused solely on two CSR dimensions: economic and environmental. Incorporating the social dimension (e.g., diversity, equity, inclusion, labor rights) could offer a more comprehensive understanding of CSR-related judgments during crises.

Finally, while the study examined the timing of communication (proactive vs. reactive), it did not account for the content or tone of the message. Future work could explore how emotional appeals, justifications, or apologies interact with crisis type to influence stakeholder reactions and organizational outcomes.

Final Remark

Understanding how to strategically manage CSR communication in times of crisis is more essential than ever. In an era where corporate image is closely tied to perceptions of ethical conduct, this research underscores the need for companies to adapt communication strategies to the specific crisis context and to the expectations of diverse stakeholders, especially when those stakeholders include future employees. Adopting a context-sensitive and evidence-based approach to CSR communication may be key to sustaining long-term organizational legitimacy and attractiveness.

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ANNEX 1: Experimental Conditions

1 - Experimental Crisis Conditions

- Environmental Crisis

Smart-Tech and Water Resource Pollution

The main question today is: who considers water as a public good accessible to all?

Smart-Tech is involved in polluting a river located near one of its factories in southern Tunisia. Large amounts of excess waste have been dumped into a local landfill that was already saturated. The runoff from this landfill has contaminated the soil and groundwater, threatening biodiversity and the health of local residents.

In response, some municipalities have established a natural park, combining reforestation of the riverbanks with water filtration systems to try to restore the quality of the resource. This case illustrates the environmental consequences of poorly regulated industrial practices and raises questions about corporate responsibility in preserving common goods like water.

- Economic Crisis

Smart-Tech and Illicit Raw Material Sourcing

The main question today is: who protects legal trade against the expansion of the informal market?

Smart-Tech is identified among the major companies sourcing raw materials from illicit trade. To keep costs low, the company relies on suppliers operating outside official channels, including smuggled products.

These practices contribute to the growth of the informal sector, weaken the formal economy, and worsen the country's trade deficit. To date, no regulatory or transparency initiatives have been announced by the company. This scenario highlights the negative effects of unethical sourcing and raises questions about the genuine commitment of companies to social responsibility and fair-trade principles.

2 - Experimental Conditions of CSR Engagement

- Environmental CSR Communication

Smart-Tech and Its Reforestation Program in Support of Water

The main question today is: who acts sustainably to preserve natural resources?

Smart-Tech announces its commitment to environmental protection through a reforestation program in southern Tunisia. In partnership with several local communities, the company supports the planting of 30,000 trees per year while undertaking actions to preserve water resources.

The company also states that it works with specialized firms to treat its excess materials. This initiative aims to limit the ecological impact of its industrial operations. Presented as a structured and ambitious project, this program is part of the company's environmental approach. This scenario raises the question of the role of environmental commitments in corporate development strategies.

- Economic CSR Communication

Smart-Tech and Its Commitment to the Local Economy

The main question today is: who actively supports the national economy in a globalized context?

Smart-Tech highlights its commitment to the Tunisian economy through a policy of purchasing and distributing products made in Tunisia. The company states that the majority of products offered by its distributors come from the national industrial sector, respecting quality standards and supporting local production.

It positions itself as a committed player in the "Buy Tunisian" initiative, promoting the valorization of local know-how and the reduction of the trade deficit. This scenario highlights communication choices based on economic patriotism, while inviting reflection on the long-term impact of such approaches on the national economy.