LINKING CSR AND CSR COMMUNICATION TO CORPORATE REPUTATION

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ABSTRACT

This article investigates the relationship between CSR activities, CSR communication and corporate reputation of a fast-food company as perceived by customers. The importance of CSR has been emphasized by companies in order to ensure its survival and sustainability. CSR initiatives is said to have impact on how the publics perceive a company. The good deeds define responsibility, ethical and caring. However, scholars also argue that for CSR to be impactful it must be communicated. Thus, the main questions addressed are: does CSR initiated by company correlated with its corporate reputation? does CSR communication carried out influence its corporate reputation? To answer these questions, a quantitative study was conducted and focusing on McDonald as one specific brand that respondents refer to in their responses. The data was collected via online and obtained 285 responses. It reveals that both CSR and CSR communication correlates positively with corporate reputation. Based on the results, it can be that customers perceive ethical and responsible companies positively. Quantitatively, this study supports and strengthen the findings from earlier studies which emphasized the influence of CSR and its communication aspect on customers' perception toward corporate reputation. This study can be further investigated in future by focusing on different industry. Besides that, since this study employed convenient sampling, future researchers may apply probability sampling for generalizability.

Keywords: *CSR; CSR communication; corporate reputation; fast food*

INTRODUCTION

Number of studies in the past have explored the factors that contribute to enhancing, shaping and sustaining organizational performance as it is related to organizations' profitability and survival (Singh et al., 2016). It was found that corporate social responsibility (CSR) has influence on organizational performance. Since then, CSR has become a key concern to both researchers in different areas of study and managers from various industries since CSR is proven to have significant and positive effects on organizational performance especially in Western countries.

In 21st century, organizations are found to have effect and being affected by social change, events and pressure from the community. Both primary and secondary stakeholders are demanding the organizations to be socially responsible in their decisions and operations. Even though being associated with outstanding economic performance is fundamental to all types of organizations, demonstrating socially responsible behaviors is also crucial to stand out in a highly competitive business industry. In order to outperform competitors, organizations must also be ethically responsible towards its society and environment (Khatun et al., 2015).

Therefore, this study tries to further examining CSR practices in Malaysia and its relationship with organization's performance. Despite multi-dimensions of performance measurement, most researchers using quantitative data like return of investment (ROI), sales, return on equity (ROE), return on assets and so forth. Organizations that involved in community activities gain higher income in return because customers favor the organizations with good community relationship (Yusoff & Adamu, 2016). However, this study will focus on the organization's non-financial performance which refers to corporate reputation.

Corporate reputation can be defined as an intangible asset that is found to have influence on profitability and sustainability of a corporation (Rashid & Mustafa, 2020). Corporations are aware of the fact that the businesses survival rely on evaluations of multi-faceted stakeholders on their reputation. Strong and positive reputation leads to better financial performance which also contribute to organizational overall performance (Gangi et al., 2018). Hence, effective reputation management is crucial for a corporation's sustainability. Considering that corporate reputation is the interpretation of organizations' actions by stakeholders, positive perception can be resulted from ethical behaviors (Yadav et al., 2018; Javed et al., 2019). Modern organizations are required to display socially and ethically responsible behaviors in the environment they are operating.

CSR is growing to be an important public relations strategy that defines business organization besides than attracting customers (Aksak et al., 2016). It can be a strategic tool in managing relationship with stakeholders, their perceptions and corporate reputation. But CSR can only produce positive evaluations when stakeholders are aware of corporations' CSR contributions (Ajayi & Mmutle, 2020). Being consistently transparent about CSR contributions help to differentiate an organization from its competitors (Tangngisalu et al., 2020). In that case, CSR communication is said to benefit an organization in building reputation and managing relationships with stakeholders (Almeida & Coelho, 2018; Kim, 2019).

However, CSR communication is said to also lead to scepticism among stakeholders which makes researchers curious about the extent organizations should communicate their CSR information (Ajayi & Mmutle, 2020). Publics are quick to criticize CSR efforts and have negative attitudes when CSR communication is perceived to promote organizations' good deeds. Publics' responses can be negative when CSR activities appear to be a corporation's agenda to coat their

inefficiency or misbehavior (Morsing et al., 2008). In that situation, CSR efforts will only invite critics and negative attitudes among stakeholders (Coombs & Holladay, 2012).

Previous studies on CSR focus on employees' perception of CSR and employees' outcomes (Mei et al., 2017; Flammer & Luo, 2017). However, this study focus on customers' perceptions of CSR as their perceptions will later influence their attitudes and behaviors such as product purchase which contributes to organizations' profits. Besides, since CSR has evolved to a widely accepted business concept, it becomes a business concern due to tremendous pressure from the public especially customers. Thus, there is a need for the organizations' management team to look deeper on how the implementation of CSR will help the organization to achieve its goals. If CSR is found to be able to influence corporate reputation, managers should strengthen their CSR programs.

Most studies on CSR and CSR communication were conducted in western countries. The limited number of the same studies in Asian countries and the inconsistent empirical evidence urges researchers to examine the relationship between CSR, CSR communication and corporate reputation in Malaysia. On the other note, CSR in the past is widely concerned by manufacturing sectors and small medium enterprises (SMEs) but this research will be focusing on CSR in food and beverages industry.

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

Corporate social responsibility has become increasingly visible within corporation as a mechanism to manage publics' perception which in turn influence their attitudes and behaviors toward organizations. The concept of CSR has been under discussion since 1953 when New Jersey Supreme Court permitted Standard Oil Company to provide financial assistance to Princeton University as a philanthropic action (Malik et al., 2015). Among the most popular CSR model is Caroll's pyramid of CSR where they postulated four-dimensions of CSR. Carroll (1991) view CSR as obligations to an organization to generate profits (economic CSR), adhere to regulations and laws (legal CSR), display ethical manner (ethical CSR) and go above and beyond stakeholders' expectations (discretionary CSR).

There is a significant change in the involvement of organizations in CSR activities throughout the globe which leads to a significant increase in CSR studies for the past two decades. Overall, CSR studies can be broadly grouped into 3 types; antecedent, outcome and process (Wang et al., 2016). They found that CSR studies revolve around the factors that motivate organizations to implement CSR, the impact of CSR itself and the implementation process, and how stakeholders interpret and respond to CSR activities.

Organizations engage in CSR for several reasons and they include 1) adhering to law and regulations 2) to enhance public image 3) practicing transparency and 4) improve financial result (Obeidat, 2016). Conversely, CSR implementation at SMEs in Malaysia is mostly driven by owners' or managers' moral reasons while Malaysian public-listed companies are required by Malaysian Stock Exchange to disclose their CSR activities (Chelliah et al., 2017). This is similar to CSR adoption at SMEs in Zambia where financial, moral and ethical becomes the motivation (Choongo, 2017). Employees and customers are the most important stakeholders that influence CSR implementations for they involve with organization's process, contribute to and at the same time will benefit from the success of firms (Taghian et al., 2015).

However, above all, it is the values and benefits of CSR that motivates CSR implementations. A number of researchers have reported the positive outcomes of CSR in various aspects. Firms' direct involvement in a series of social activities with local community can help to improve product or service image and differentiate one organization from its competitors (Maldonado-Guzman et al., 2016). They proposed that organizations, operationally, may recycle industrial waste as a gesture of environmental CSR or support society activities that care about environment. Investment in internal CSR at Brazillian Stock Exchange listed-firms which primarily focus on employees' education, employees' healthcare, profit sharing and pension plan are associated with firms' financial performance (Cavazotte & Chang, 2017). If positive signal is continuously emitted to employees and potential employees about the welfare work of the firm, organizations will attract new good talents while retaining existing employees (Ranjan & Yadaz, 2018).

It is better to integrate CSR into organizations sustainable strategy for the positive outcomes among employees instead of making CSR as a policy which employees must comply with (Luu, 2017). But CSR must be embedded with corporate governance and sustainability development to influence organizational performance – financially and non-financially (Virakul, 2015). For instance, financial benefits can be gained through good reputation that organizations hold in which it serves as a magnet for potential investors. This explains non-financial performance correlates with financial performance through CSR implementation.

CSR Communication
As CSR is growing to be an important business concept, the attention also has been centered on communication part of the initiative. CSR and CSR communication become inseparable when organizations promote their CSR to support CSR-oriented brand identity and reputation (Golob et al., 2013; Kim, 2019). In fact, CSR communication is part of the CSR process. CSR communication also refers to CSR-related information that is designed and dispersed by an organization (Morsing, 2006; Kim & Ferguson, 2014). It is a practice that organization anticipate to stakeholders' expectations (Podnar, 2008) and at the same time serve other purposes using different techniques to inform, persuade, engage, defend and advocate (Bartlett, 2011). Lock and Schulz-Knappe (2019) considered communication aspect of CSR as a requirement for organizations to attain positive results and also corporate legitimacy. Besides, the demands for CSR information from the publics makes CSR communication as an essential tool (Viererbl & Koch, 2022) that can help to form favourable public perceptions. Stakeholder information, response and involvement strategies are the component of CSR communication (Morsing & Schultz, 2006).

CSR communication utilize multiple tools to spread information but CSR report is one important weapon produced by large organizations (Perez, 2015; Hetze, 2016). It is a special type of corporate report, which usually comes in a form of either printed or digital to present information about business consequences on economy, society and the environment (Golob & Bartlett, 2007). CSR communication tools can be categorized into two; 1) the deliberative published communication tools which allow open dialogue with larger audience such as corporate blogs or social media. 2) the deliberative unpublished communication tools that include internal materials to facilitate open dialogues like town hall meetings for internal staffs or investor day for investors (Seele & Lock, 2014). Since different tools have different features, it can influence the way organization deliver CSR information and the impact it has on the targeted

publics. For instance, social media may be an interactive tool that allow two-way communication but the absence of nonverbal messages may disturb the interaction. Hence, organizations must tailor their CSR communication to ensure that they use appropriate and effective tools to reach different stakeholders who have different characteristics and preference.

Traditional tool such as news release is found to be a credible source because the presentation of that published news cannot be controlled by organizations but media (Vogler & Eisenegger, 2020). The credibility of organization's communication about its CSR programs, however, is depending on the organizations' control on the content. Most organizations promote their CSR efforts through a publicly accessible tool such as annual report, advertisement, social media and promotional events (Kim, 2019). Social media such as Twitter, Facebook, Google, Youtube and Instagram have become among the most important channels to communicate corporate brand, to connect users with organizations as well as to build customer's interest toward the brand (Vernuccio, 2014; Dutot et al., 2016; Dang et al., 2020). By being available online, both stakeholders and organizations can maintain their existence and exchange information.

Despite the extensive use of social media to spread CSR-related information, CSR communication in Malaysia shows a strong tendency of adopting one-way communication (Ahmad, 2016). Besides report, CSR winners in Malaysia are evidently using social media to deliver CSR information to the publics. Yet, the interaction or dialogue between organizations and stakeholders are still invisible. It seems like the initiative taken by companies to provide CSR information is not inviting to the stakeholders to share their opinions of the organizations' good gestures. Hence, organizations are recommended to apply interactive strategies such as forums or Q&A sessions to initiate a dialogue with the publics which may also leads to frequent visits on organizations' social media.

The above studies discussed about the characteristics and the effectiveness of various tools and channels utilized by organizations to communicate their CSR information. It shows that organizations are not just initiating CSR but also communicate about their CSR using both traditional tools and online tools. While newsletter remain significant as a credible source, online tools are known for being an interactive medium which help to connect organizations and their constituencies. It is vital to promote two-way interaction when communicate CSR information to the stakeholders as it encourages them to voice enquiries, opinions and suggestions (Ahmad, 2016).

Morsing and Schultz (2006) proposed three strategies of CSR-related messages delivery and they are stakeholder information, stakeholder response and stakeholder involvement. The stakeholder information strategy ensures that organization's CSR initiatives are communicated effectively to the stakeholders to build and maintain positive support from stakeholders. The stakeholder response strategy is based on two-way interaction thus CSR information must flow to and from the stakeholders. In other words, organizations are not just providing information but gaining feedback from the stakeholders. The last strategy, stakeholder involvement, invites stakeholders to have a dialogue with the organization pertaining to its CSR efforts. The dialogue may involve negotiation and persuasion between both sides who accept to revolve. However, the publics have different opinion of how organizations should communicate their CSR (Morsing & Schultz, 2006).

Corporate Reputation

The dynamic and challenging business environment call upon organizations to focus on reputation management besides than profit-making. As stakeholders become aware of organizations' responsibilities, reputation management becomes more challenging to the organizations. Scholars have been actively explored the antecedents of corporate reputation but since corporate reputation has been studied in different disciplines, different concepts of corporate reputation have emerged (Walsh et al., 2009; Song et al., 2019; Ajayi & Mmutle, 2020). Majority of these studies refer corporate reputation to social cognitions such as perceptions and beliefs (Rindova et al., 2010). According to Fombrun and Van Riel (2004), corporate reputation is an emotional capital which represents stakeholders' perceptions towards a corporation's past and future actions. Hardeck and Hertl (2014) refers corporate reputation to the knowledge and feelings that an individual has towards an organization but Lai et al. (2010) sees corporate reputation as attitude. Mishina et al. (2012), conversely, defined corporate reputation as a collective assessment of an organization's advantages and values which reflected in its characteristics and qualities.

From global perspective, reputation is a reflection of a corporation's credibility (Esen, 2013) in which corporation will be evaluated by stakeholders based on what is promised and what is delivered to the publics (Casalo et al., 2007; Park et al., 2014). Stakeholders are generally can be divided into primary stakeholders and secondary stakeholders. The former refers to those who are expected to benefit from and can be directly affected by organization's actions while the latter are those with intermediary role. Stakeholders can be viewed as the main aspect of corporate reputation for their opinions are counted in determining a corporation's position in the industry. Therefore, reputation building is about keeping stakeholders' needs and interest in balance (Capozzi, 2005).

Preliminary studies also proved that corporate reputation have its influence on the stakeholders and the organizations' overall performance. Deniz (2020) in his study found that employees' positive perceptions of corporate reputation correlates negatively with turnover intention. The way employees perceive corporate reputation influence their relationship with the organization, employees' individual performance and organizational commitment (Almeida & Coelho, 2019). Favorable corporate reputation also influences bank selection among customers (Narteh & Braimah, 2019). These studies proved that corporate reputation influence both employees' and customers' decisions and that the whole performance of a company relies on these stakeholders.

On the other hand, since the factors that influence corporate reputation is different from one corporation to other corporation (Zabala et al., 2005), the measurement of reputation also varies from one research to another. More models have been developed to measure reputation since there is no single set of criteria of reputation measurement can be agreed upon different concept of reputation established by researchers in their studies (Fombrun et al., 2000; Walsh and Beatty, 2007; Fombrun et al., 2015; Eckert, 2017).

CSR and Corporate Reputation

Many corporations all over the globe have used CSR as a strategic tool to respond to stakeholders' expectations in building and maintaining reputation. Researchers have argued that attractiveness of a corporation is based on stakeholders' perceptions of its reputation that can

be determined by its CSR programs (Esen, 2013; Yadav et al., 2018; Javed et al., 2019). Hence, it is important to answer the question of how and why CSR becomes one of the key dimensions of corporate reputation.

CSR initiatives is not just able to enhance an organization's image but strengthen its brand, improve morale and increase stock price (Piercy & Lane, 2009). It is believed that doing what is right develops positive attitudes towards an organization and its product as well as enhancing its reputation (Godoz-Diez et al., 2011). Organizations nowadays are more sensitive to the value of good reputation and responsible behaviors (Esen, 2013). Agyemang and Ansong (2017) reported that SMEs with better CSR are better positioned to attain good reputation which eventually perform better financially. SMEs that engaged in CSR activities are proven to lower their capital constraint and improve financial performance. The same research identified that CSR improves financial performance through good reputation.

The image and reputation of hotels and the level of satisfaction of society are more related to the hotels' implementation of CSR (Benavides-Velasco et al., 2014). Besides improving firms' image, it is also a firm's value-added initiatives that gives back to the society (Siddiq & Javed, 2014). Greater level of CSR adoption and implementation allow higher level of business performance which helps to manage the brand image (Maldonado-Guzman et al., 2016). It is suggested that CSR involvement connects organizations with the locals and one of the approaches includes supporting social activities for environmental causes.

Even though CSR improves corporate social performance and corporate financial performance, but there are no permanent, direct and consistent outcomes of these variables (Huang, 2010). Parameters such as lower economic well-being, greater levels of collectivism and a significant presence of family-led firms contribute to the inconsistent findings of CSR-corporate reputation studies in India (Yadav et al., 2018). These parameters have also influenced CSR adoptions and executions at Indian organizations. Besides, consumers may respond differently to the CSR initiatives chosen by corporations (Polonsky & Jevons, 2006). It is due to different expectations that different stakeholders have towards organizations and their various interests that are often contradictive (Heikkurinen, 2010).

CSR Communication and Corporate Reputation
The reason behind the implementation of CSR could vary from one organization to another. Some are motivated to initiate CSR because that is how they can stand out in the industry. Others are committed to CSR and never reveal about it as they believe CSR is their responsibility. However, CSR communication is found to be important for organizations to attain reputation (Diez & Sottorio, 2018). For CSR to be effective, it has to be expressed and intentionally to inform and influence both internal and external key stakeholders (Neville et al., 2005; Miles et al., 2006). The signaling theory explained that the act of informing stakeholders about CSR initiatives will decrease information asymmetry and help to create good impressions of an organization (Walker, 2010). A favourable corporate reputation has a positive impact on key stakeholders' (such as customers and employees) decisions, attitudes and behaviours towards the organization (Song et al., 2019).

CSR communication improves consumers' CSR knowledge, awareness and understanding of an organization's CSR that they gained through direct and indirect involvement with the organization (Kim, 2019). CSR knowledge is important to secure the reputational benefits as an

outcome of CSR and CSR communication. Reputation can be strengthened by engaging in CSR activities which align with stakeholders' expectations and at the same time disclosing about it (Caroll & Shabana, 2010). Appropriate CSR communication is essential to enable stakeholders obtain information about CSR initiatives which later contribute to affective dimension of reputation (Eisenegger & Schranz, 2011). CSR activities that are less reported may leads to a loss of reputation to organizations (Sotorrio & Sanchez, 2008). That is why organizations are recommended to continue expanding their interaction with customers and updating them about organizations' CSR initiatives (Castello & Ros, 2012). CSR information must be communicated in a transparent manner; reliably, understandably and timely (Diez & Sotorrio, 2018). Regular disclosure of CSR activities influences corporate reputation because stakeholders perceive an organization's CSR initiatives as reliable (Esen, 2013). Besides than meeting stakeholders' expectations by initiating CSR, CSR communication is also essential to keep them informed and updated.

Ajayi and Mmutle (2020) in their study found that reputable organizations have motive and strategy in communicating about their CSR initiatives. By applying both self-serving and society-serving motive, these organizations managed to build positive perceptions among stakeholders. Instead of using interacting strategy, these organizations use informing strategy as they avoid unnecessary criticisms which may occur should public discourse was encourage. That also explains why social media is not the utilized platform for organizations to interact about CSR information with the publics despite its interactive nature. Kim & Lee (2018), alternatively, suggested that CSR initiatives is best communicated when organizations incorporate both a low-fit cause strategy and transparency during their CSR campaign.

CSR reporting is not just a tool to legitimize business activities but contributes to enhancing image (Hooghiemstra, 2000; Bartlett, 2011). The stakeholders' evaluations of CSR based on CSR reports determines positive reputation (Hetze, 2016). Organizations that disclose about their CSR in annual reports are perceived to practice good corporate values which can be positively interpreted in different ways (Othman et al., 2011). This view is supported by Siddiq and Javed (2014) who found ignorance on transparency and CSR disclosure has led to negative relationship between corporate social practices and financial performance at some firms in Pakistan. CSR information which are transparently disclosed via corporate websites can improve the way non-professional stakeholders perceive corporate reputation (Anastasia et al., 2018). However, the same study also found that stand-alone CSR reports is not correlated with corporate reputation. Stakeholders also perceive CSR reports act as a tool for 'greenwashing' as organizations' try to cover up their non-sustainable practices (Chen & Chang, 2013). Hence, when organizations communicate about their CSR efforts, they are also expose themselves for condemnations since stakeholders are aware of that motive (Bartlett, 2011).

On the other hand, since the internet emerged as a relevant tool in managing relationships between organizations and their stakeholders (Waters et al., 2009), online interaction with customers becomes a major support in brand's communication strategy (Castello & Ros, 2012). The advent of various social media has also increased the number of platforms that provide information to stakeholders. This trend has led to a high level of scrutiny on organizations' CSR activities (Lyon & Montgomery, 2013). The authenticity of CSR communication lies in the alignment between CSR information and the organization's behaviour (Du et al., 2007). However, organizations should disseminate information about their CSR

through social networking sites and advertising campaign to influence customers' feeling and image of the organization (Dang et al., 2020). An organization that engages in large-scale of CSR activities with wide media exposure has potential to create a more favourable corporate reputation than its competitors (Song et al., 2019). CSR-related information which communicated through online media is proven to be associated with organizations' commitment and can influence e-reputation (Kiousis et al., 2007). In fact, CSR communication benefits in improving reputation for both organizations with prior good reputations and those with prior bad reputations (Bogel, 2019). Even though stakeholders obtained CSR information from various sources, the above studies show that there is a relationship between organizations' effort to inform about CSR initiatives and their reputation.

METHODOLOGY

Participants
Using convenient sampling, this study managed to collect responses from 285 respondents. In terms of gender, 73.3 per cent of the individuals in the sample were women and the balance 26.7 per cent were men. Regarding age, 64.6 per cent were aged between 18 to 24, 12.3 per cent were aged 24 to 29 years, 5.3 per cent were aged 30 to 34 years, 13 per cent were aged 35 to 39 years and the balance 4.9 per cent were 40 to 45 years old. The sample had a slightly higher proportion of women than men and there was a high presence of individuals aged between 18 to 24 years. There was a bias towards people with higher education due to 88.8 per cent of the respondents are undergraduate students, diploma and bachelor degree holder. We accepted this bias because the questionnaire contained certain complex items that required a minimum level of education to respond.

Measures
Corporate Social Responsibility (CSR). The perception of CSR will be measured with a scale developed and validated by Alvarado-Herrera et al. (2017) which known as CSRConsPerScale – a three-dimensional approach of social, environmental and economic. 18 items were taken and adapted from the measure.
CSR communication. Participants' perception toward CSR communication were measured with a 22-items Likert-type scale initiated by Kim and Ferguson (2018). We use this scale because The Cronbach alpha value for all five dimensions in earlier study exceed .90 thus it suggests good reliability and internal consistency.
Corporate reputation. We borrowed the measure from Walsh and Beatty (2009). This customer-based customer reputation scale has 15 items with five interrelated dimensions. This scale was designed to measure customer's evaluation of corporate reputation. All items were based on five-point Likert-type scales (1 strongly disagree; 5 strongly agree).

RESULTS AND DISCUSSION

We measured reliability using Cronbach's α and the values for these measures were greater than 0.9 for all variables, thereby meeting the requirement of min (α, CR) 0.7. For the Corporate Social Responsibility (CSR) construct, there are 18 items included, and the reliability coefficient (α) is 0.95. Similarly, the reliability coefficient for the Corporate Reputation construct with 15 items included is 0.95 while the reliability coefficient (α) for 22 items of CSR Communication read 0.96.

Overall, the high-reliability coefficients for all three constructs suggest that the items used to measure CSR, CSR communication, and corporate reputation are reliable and consistent measures of these constructs.

Pearson's correlation analysis was conducted to fulfil the first to the third variable of this study, which examines the relationship between CSR, CSR communication and corporate reputation. According to Pallant (2016), the value of the correlation coefficient from .10 to .29 considers small, .30 to .49 considers medium, and .50 to 1.0 consider strong. Furthermore, the coefficient ranges from -1 to 1, where -1 indicates a perfect negative correlation, 0 indicates no correlation, and 1 indicates a perfect positive correlation. The table shows the Pearson's correlation coefficient values between each pair of the variables, with the correlations significant at the 0.01 level.

The results show that there is a strong positive correlation between CSR and corporate reputation ($r = 0.69$, $p < 0.01$), indicating that as CSR increases, corporate reputation also tends to increase. There is also a strong positive correlation between CSR communication and corporate reputation ($r = 0.63$, $p < 0.01$), indicating that corporate reputation tends to increase as CSR communication increases. These results suggest that there are strong and positive relationships between CSR, CSR communication, and corporate reputation. Specifically, organizations that engage in CSR tend to have higher level of corporate reputation and effective CSR communication is positively associated with corporate reputation.

The findings of this study support previous studies that discovered CSR is among antecedents of corporate reputation (Kim & Kim, 2017). CSR has been found to influence corporate reputation from primary, secondary and marginal stakeholders' perspectives. Javed et al. (2019) who examine the advantages of CSR perceived by managers found that social and ethical responsibilities initiatives have a significant positive influence corporate reputation. Park (2019) found that CSR improves corporate reputation of airline industry.

The results are in congruent with earlier studies that pay attention on the impact of CSR communication and CSR disclosure on corporate reputation. Kim and Ferguson (2014), for instance, highlighted on consistency in providing relevant CSR information to the stakeholders can impact them positively. Their studies provide a useful guideline to practitioners of how to effectively communicate about organizations' CSR. In addition, the findings also accentuate the arguments by Ajayi and Mmutle (2020) that the right CSR communication strategies and channel has helped reputable companies in managing their corporate reputation. Other scholars found effective CSR communication influence stakeholders' cognitive and affective judgment of the organization and its CSR efforts (Kim, 2019; Kim & Ferguson, 2018; Morsing, 2006). The consumers' evaluations on the information and the delivery aspect are found to have a significant impact on their evaluations and behaviors towards the organization (Moreno & Kang, 2020). Transparent CSR disclosure on the website and news reporting of CSR also leads to strong corporate reputation (Anastasia et al., 2018; Vogler & Eisenegger, 2020). These studies show that those antecedents of corporate reputation can be planned and improved internally.

Theoretically, the present study has made significant contributions to the body of knowledge. First, the study has discussed CSR and CSR communication are both relevant to secure positive reputation based on the existing studies. It also investigated public's perceptions on CSR, CSR communication and company's reputation, particularly in the era of post Covid-19. Second, by focusing on fast food industry, this study has distinguished itself from several other

studies that roams around airline, banking and manufacturing industry. Lastly, this research has provided a new way to the discussion on CSR activities that could be used as a reputation management tool by documenting important findings with respect to CSR and its communication aspect;

Practically, this study has revealed interesting findings about how CSR can help to make companies look good to the public and improve their reputation. This finding, therefore, emphasized that fast food industry must always take the initiatives to give back to the communities as customers perceive ethical and responsible companies positively. Besides, it was found that operating in ethical and responsible ways could promote businesses in this era. A possible explanation for this finding may relate to the fact that customers now believe that ethical and responsible businesses will be responsible towards all stakeholders; internal and external. Thus, those companies will ensure that their decisions and actions will not just benefit the company but their stakeholders.

CONCLUSION

We found that the proposed relationships align with those described in the literature, both in terms of direct relationships and indirect effects. These findings provide support for the notion that the suggested causal chain captures significant relationships and indicate that CSR and CSR communication have a notable impact on perceived reputation. To arrive at this conclusion, we have reviewed pertinent studies in this area, adopted a quantitative research design to collect data from the respondents and finally analysed the data collected using statistical package for the social sciences.

This study has revealed that contributing to the society through corporate social activities is important to build a favourable reputation in the eyes the publics. Creating public's awareness about such contributions is as important as the initiatives. There are two possible explanations for the findings. Firstly, the measurement used to assess customers' perceptions primarily focused on the rational aspects of CSR. Upon reviewing the item content, it became evident that none of the items were related to affect, feelings, or emotions. Secondly, the perception of cognitive aspects of CSR can influence how customers evaluate corporate reputation because corporate reputation is based on what customers know and feel about the company (Hardeck & Hertl, 2014).

This study underscores the importance of ensuring that customers are aware of CSR initiatives, which is consistent with findings reported by earlier researchers who demonstrated that messages help raise consumers' awareness of CSR and can influence their perceptions (Kim, 2019; Kim & Ferguson, 2018; Morsing, 2006). If consumers do not perceive CSR initiatives, firms will struggle to view CSR as a strategic tool, as previously affirmed by Ajayi and Mmutle (2020). Given consumers' limited awareness of CSR initiatives, companies should develop communication strategies that promote these initiatives as positive contributions to society, the environment, and the firm itself. Thus, it makes CSR and CSR communication a crucial role in fostering a positive reputation for an organization.

Like all research studies, this study has certain limitations related to the sample. Specifically, convenient sampling was employed and the opinions of the respondents in this study may not represent the entire country. Consequently, this limits the generalisability of the findings of this study. Hence, future research should adequately collect data using probability sampling.

Finally, social desirability bias may have a major effect on the responses of our respondents. In other words, our respondents are likely to have provided responses that will be viewed favourably by others.

There are contextual limitations as the study was conducted post-COVID, making it challenging to gauge customer sentiment regarding perceptions of organizations' social, economic, and environmental responsibility given the prevailing social and economic circumstances. Furthermore, due to the primarily cognitive nature of the perceived CSR measurement, the influence on affect was not captured. Considering that perception can be seen as a dual construct encompassing both cognitive and affective dimensions, future research should explore the affective component when measuring perceived CSR. Future studies may also investigate

The outcomes of this research are expected to contribute to an extensive understanding of the influence of CSR and CSR communication on corporate reputation for various stakeholders, such as the government, decision-makers, managers, and future researchers. Such contributions are significant for the development of CSR programs and their communication aspects, which can help organizations enhance their long-term reputation and survival.

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