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MARKETING | RESEARCH ARTICLE

Socially Responsible or Merely a Public Stunt? CSR, Skepticism, and Company Evaluation of Cigarette Companies

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Abstract:

Background: Corporate Social Responsibility (CSR) has become a strategic tool for companies in controversial industries to enhance their public image. Indonesian cigarette manufacturers frequently engage in CSR initiatives, raising public scrutiny over whether these actions are genuine or reputation-driven. Understanding how the public evaluates these initiatives is therefore important. Unlike prior studies that treat CSR as a single construct, this research compares the effects of various CSR types and examines the mediating role of skepticism towards CSR in a controversial industry in Indonesia.

Purpose: This research aims to examine the effect of different CSR initiatives (health, environment, sports, and education) on public skepticism, and how skepticism, in turn, affects company evaluation.

Method: An experimental study was conducted with 144 participants randomly assigned to one of four CSR initiatives. Participants received information about Rokoqu, a hypothetical cigarette company, its CSR initiatives, and tobacco-related health risks. Data were analyzed using mediated regression analysis with SPSS and PROCESS Macro.

Findings: Skepticism towards CSR affected company evaluation negatively. However, CSR types did not significantly influence skepticism, indicating no mediating effect. Health- and education-related CSR did not differ significantly in influencing company evaluation, while environment- and sports-related CSR resulted in significantly lower evaluations than health-related CSR.

Conclusions: While CSR types do not trigger skepticism, they affect company evaluation differently. Environment- and sports-related CSR influence company evaluation more negatively than health and education-related CSR.

Research implication: CSR programs may backfire for companies in controversial industries, especially if the initiatives are misaligned with their reputation and public expectations.

Keywords: cigarette company, company evaluation, controversial industries, Corporate Social Responsibility (CSR), skepticism towards CSR

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PUBLIC INTEREST STATEMENT

This research investigates how Corporate Social Responsibility (CSR) initiatives conducted by cigarette companies influence company evaluation in Indonesia. The tobacco industry represents a significant paradox: it contributes substantially to national economic revenue, while simultaneously posing major public health challenges.

The study focuses on how different types of CSR initiatives (health, education, environmental, and sports) affect consumer skepticism and evaluations of cigarette companies. Using an experimental approach, the research seeks to understand whether CSR initiatives genuinely improve corporate reputation or instead provoke skepticism when implemented by companies whose core products are associated with harmful health effects.

The findings are expected to contribute to academic discussions on CSR effectiveness in controversial industries and provide insights regarding the societal implications of CSR initiatives in Indonesia's tobacco sector.

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1. Introduction

In a nation where the tobacco industry significantly bolsters the economy yet simultaneously poses a formidable public health challenge, Corporate Social Responsibility (CSR) initiatives by cigarette companies present a profound paradox. This research delves into the intricate dynamics of public perception, moving beyond a simplistic view of CSR to examine how distinct types of social investments ranging from health and environmental endeavors to educational and sports sponsorships shape consumer skepticism and ultimately influence company evaluation within Indonesia's controversial tobacco sector. By dissecting these nuanced relationships, this study aims to shed light on the efficacy, or indeed the potential backfire, of CSR strategies in industries marked by inherent societal tension, offering critical insights for both corporate strategists and public health advocates.

The cigarette sector in Indonesia functions as a double-edged force, serving as an important source of national excise income while also generating significant public-health issues. From 2007 to 2023, the excise tax revenue from cigarette industry contributed 7.8% to Indonesia's GDP, far exceeding the 2.7% contribution from state-owned enterprises, making it the third largest contributor to Indonesia's GDP (CNBC Indonesia, 2023; Nua, 2024). The revenue has continued to grow, increasing by 9.6% in 2025 and followed by a further rise of 9.8% in 2026 (Simanjuntak, 2026). While it significantly contributes to the economy through substantial tax revenue (Nugroho & Setijaningrum, 2024), it is also widely regarded as a global public health threat, with its products directly causing millions of deaths annually (Crosby et al., 2019). Smoking significantly increases the risk of developing serious health conditions, such as heart disease, cancer, and respiratory disorders due to its addictive nature and carcinogenic components (Anggraini et al., 2024; Tyas & Retnaningsih, 2025).

In response to this tension, cigarette companies have heavily invested in CSR initiatives to rebuild their reputations (Aqueveque et al., 2018; Fooks et al., 2013). CSR has become a vital strategy for companies in controversial industries, including the cigarette industry, to manage their public image and affect consumers and societies (Cai et al., 2012; Zarei & Mirzaei, 2022). Among the three largest cigarette companies in Indonesia (PT. Gudang Garam Tbk., PT. Hanjaya Mandala Sampoerna Tbk., and PT. Djarum), CSR initiatives commonly focus on four areas: health, education, environment, and sports. For example, Djarum Foundation offers several CSR programs, such as Social Initiative, Sports Initiative, Environment Initiative, and Educational Initiative (Djarum Foundation, n.d.). "Sampoerna untuk Indonesia", a CSR program implemented by PT. HM Sampoerna, focuses on health and environment initiatives (Kurniawan, 2022). PT. Gudang Garam Tbk. also contributes to the society through environment, sports, and education-related programs (Hafiz et al., 2016). Unfortunately, such initiatives often spark public debate over the companies' true intentions, as consumers may become skeptical when they are unsure whether the companies' good deeds are genuine or just marketing ploys to improve their image (Forehand & Grier, 2003). To build their reputation, cigarette companies may engage in CSR-washing, the practice of exploiting social concerns for financial gain and distorting internal practices to promote a favorable CSR image to stakeholders (Boiral et al., 2017; Martin et al., 2024; Pittman & Sheehan, 2021). When consumers perceive a company engaging in CSR-washing, they may question the genuineness of the motives behind the initiatives, increasing their skepticism towards the CSR. In this case, the CSR initiatives can backfire, damaging the company's image rather than improving it (Martin et al., 2024; Yoon et al., 2006).

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To address this issue, the present study aims to gain a deeper understanding of public perceptions toward CSR in highly controversial industries, specifically within the context of Indonesia's cigarette sector. This research addresses four key gaps. First, the previous research has largely treated CSR as a uniform concept, overlooking how different types of CSR initiatives (health, education, environment, and sports) may produce distinct effects on company evaluations. Second, previous research on product-related controversial industries has mostly focused on CSR activities designed to mitigate product harm, while other CSR activities addressing non-product related issues, such as community development and environmental issues, are rarely discussed (Jansen et al., 2024). Thus, this research examines both product-related and non-product-related CSR activities to assess their differential effect. Third, research on CSR-related skepticism has mostly been conducted in Euro-American contexts, leaving a gap in understanding how cultural and contextual factors in emerging Asian countries (e.g., Indonesia) shape public responses. Understanding these distinctions is crucial, as skepticism varies across countries and cultures (Nguyen et al., 2023). Forth, this study also investigates whether skepticism serves as a mediating factor in the relationship between CSR types and company evaluation, offering insight into the psychological mechanisms that may either support or undermine the effectiveness of CSR efforts.

When CSR initiatives are perceived as insincere, merely symbolic, or misaligned with the company's broader practices, they are more likely trigger consumer skepticism, cynicism, and disengagement, resulting in lower trust and credibility (Willness & Grygoryeva, 2026). Using an experimental design, this research aims to examine whether different types of CSR initiatives (health, education, sport, environment) affect company evaluation differently and whether skepticism mediates the relationships between these types of CSR initiatives and company evaluations.

2. Literature Review

2.1 Company Evaluation

Company evaluation is closely linked to corporate reputation, a strategic asset that is inferred from the firm's past actions (Blankson et al., 2025). Because a company's reputation arises from its unique history and internal systems, it represents a valuable and inimitable competitive advantage (Lubis, 2022). Moullin (2007) defined company evaluation as the perceived quality and value of an organization to its stakeholders, while Cortés (2025) described it as the systematic process of assessing a company's financial, operational, and strategic aspects against its goals. Companies desire favorable evaluations because they signal high product quality, facilitate marketing efforts, and help management identify strengths to enhance their image (Tarczynski et al., 2020).

2.2 Corporate Social Responsibility (CSR)

Carroll (2025) argued that CSR encompasses "the economic, legal, ethical, and discretionary categories of business performance". In line with this viewpoint, it is also described as a company's actions and strategies that address the expectations of its stakeholders, while aiming for positive financial, social, and environmental performance (Aguinis, 2011). According to Hohnen (2007), CSR refers to an organization's commitment to ethical and transparent practices that address the social and environmental impacts of its decisions and activities in support of sustainable development and societal well-being. Similarly, Guo et al. (2022) defined CSR as voluntary corporate actions (activities, policies, reports, and other official, aspirational, or discursive representations) that go beyond legal requirements to promote social good beyond the firm's direct transactional interests. Taken together, CSR can be defined as a company's voluntary commitment to

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ethical, social, and environmental responsibilities that address stakeholder expectations and promote sustainable development beyond legal and transactional obligations.

2.3 Skepticism Towards Corporate Social Responsibility (CSR)

Consumer skepticism, a tendency to disbelieve claims (Obermiller & Spangenberg, 1998), is a critical factor in evaluating CSR. It refers to the specific distrust of a company's true motives behind its social initiatives (Forehand & Grier, 2003) and often functions as a psychological defense mechanism to resist persuasion and to protect individuals from potentially disingenuous corporate messaging (Rim & Kim, 2016). This skepticism is often intensified due to the contradiction between a company's profit-driven goals and the nature of CSR as a voluntary commitment to create a better society (Rim & Kim, 2016). CSR initiatives that are perceived as authentic, value-driven, and having a high 'fit' with the company's core business tend to lower skepticism (Alhouti et al., 2016; Ip, 2025; Shaikh, 2024; Skarmeas & Leonidou, 2013). Conversely, when consumers perceive inconsistency, such as a cigarette company launching a health-focused campaign, they tend to attribute the CSR effort to self-serving motives, which increases skepticism and leads to poorer company evaluation (Forehand & Grier, 2003; Lange et al., 2011). This negative relationship is particularly pronounced in controversial industry, as demonstrated by Choi et al. (2024). Their study on casino industry in South Korea found that perceived controversy has a positive relationship with CSR skepticism, which in turn leads to negative word of mouth and protest behavior.

2.4 The Different Effects of Corporate Social Responsibility (CSR) Types on Company Evaluation

As a vital strategy, CSR offers numerous benefits, including enhanced stakeholder relationships, improved corporate image, and greater employee commitment (Mohammad, 2024; Tjiptono, 2018). These benefits stem from CSR's ability to shape public perceptions, thereby fostering a positive company evaluation (He & Lai, 2014). A study by Rathore et al. (2023) found that consumers' knowledge on a company's social initiatives directly influences purchase behavior. Similarly, Lima et al. (2025) and Willness and Grygoryeva (2026) found a positive relationship between CSR and corporate reputation.

Some companies with bad reputations, such as those in tobacco, alcohol, and oil industries, try to use CSR initiatives to improve their image (Yasmine & Swara, 2022). Studies show that CSR initiatives led by tobacco and alcohol companies can cultivate a more positive company evaluation (Arli et al., 2015; Savell et al., 2016). However, due to the nature of their core business, the impact of CSR may not always be as positive as expected. Research by Guo et al. (2022), for example, found that while CSR initiatives have a significant positive effect on company performance, the effect diminishes or even becomes negative for companies operating in controversial industries. CSR in controversial industries tend to result in weaker consumer responses (Song et al., 2020). Similarly, Yoon et al. (2006) showed that CSR outcomes for companies with bad reputations are not always positive. Some companies (e.g., BP and Shell) have successfully improved their image through CSR initiatives, while similar initiatives have backfired for others (e.g., Monsanto and Exxon).

Different types of CSR vary in their importance to companies. A study by Carroll (1991) in the American context suggested that economic-based CSR was the most important type of CSR, followed by legal, ethical, and philanthropic responsibility. However, a study by Visser (2011) in developing countries found that while economic responsibility remained the most important, philanthropy ranked second, followed by legal and ethical

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responsibilities. He argued that CSR priorities vary across regions, countries or communities due to differences in culture, political situations, socio-economic priorities, governance systems, and crisis response. Similarly, Baruah and Panda (2024) found that three types of CSR (economic, social, and environment) affected company's reputation differently. Their study revealed that social-related CSR had a significant negative impact on reputation, while economic- and environmental-based CSR had no significant impact. Likewise, Kwon et al. (2024) found that different types of CSR influenced consumers' attitude towards the companies in different ways. Their findings suggested that the perceived alignment between consumers' cultural values and priorities and companies' CSR activities determined the impact of those activities on consumers' attitude toward the companies.

H1: Corporate Social Responsibility (CSR) types will affect company evaluation differently.

2.5 The Mediation Effect of Skepticism Towards CSR on The Relationship between CSR Types and Company Evaluation

This literature suggests that skepticism is a crucial factor in explaining how CSR affects company evaluation. Skarmeas and Leonidou (2013), for instance, reported that skepticism acted as a vital mediating variable. Values-driven motives reduced skepticism towards CSR, subsequently increasing valuation on the company (Theis et al., 2024). On the other hand, if an initiative is met with high skepticism, any potential positive effects on company evaluation are likely to be severely weakened or entirely negated (Willness & Grygoryeva, 2026; Yoon et al., 2006). Moreover, skepticism has been shown to negatively affect brand trust and willingness to pay (Nguyen-Viet & Nguyen, 2024). Therefore, for CSR to create a more favorable company evaluation, it must first successfully lower consumer skepticism. This indicates that skepticism plays a crucial role in determining the success or failure of a CSR strategy.

The relationship between CSR initiatives and skepticism also varies across different types of CSR. Previous studies have shown that when a company's CSR activities are perceived as congruent or related to its core business or values, consumers tend to be less skeptical about the company's motives, leading to more positive attitudes and perceptions (Arli et al., 2019; Chung, 2018; Heinberg et al., 2021; Moreno & Kang, 2020). In the context of cigarette companies, health-related CSR may be perceived as more closely aligned with the companies' core business than other three types of CSR (environment, education, and sports). As a result, this type of initiative may generate lower skepticism and more positive evaluations.

H2: Skepticism towards CSR will mediate the relationships between types of CSR and company evaluation.

3. Conceptual Framework

The conceptual framework presented in Figure 1 illustrates the relationships among types of CSR, skepticism towards CSR, and company evaluation. Previous research indicates that CSR initiatives can helps companies, including the controversial ones, to shape public perception, which then leads to more favorable company evaluation. In addition, existing studies also show that skepticism towards CSR plays a mediating role in the relationship between CSR types and company evaluation, implying that when CSR initiatives evoke high levels of public skepticism, their impact on company evaluation is likely to be negative.

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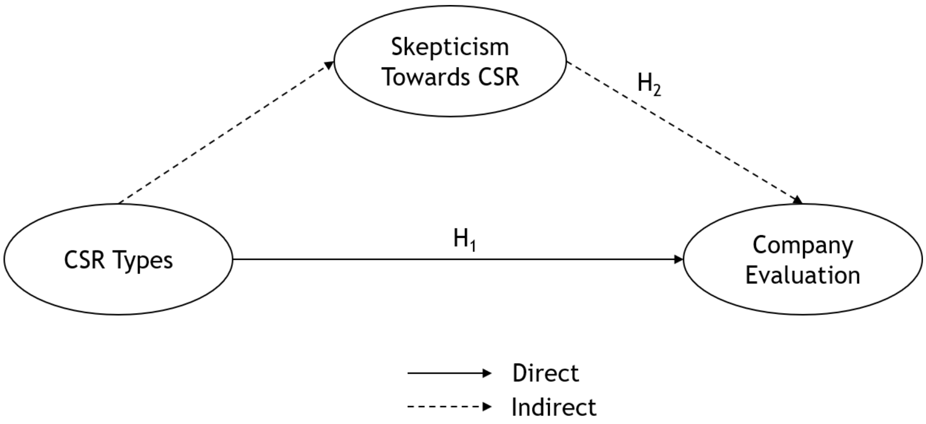

Figure 1. Conceptual framework of company evaluation impacted by CSR types mediated by skepticism towards CSR.

The hypotheses of this study are as follows:
H1: CSR types (health, education, sport, environment) will affect company evaluation differently.
H2: Skepticism towards CSR will mediate the relationships between types of CSR and company evaluation.

4. Methods

4.1 Research Design

Experimental research was utilized in this study. All participants were randomly assigned to one of four types of CSR using the last two digits of their mobile phone numbers. Participants who's last two digits were 0, 1, or 2 were assigned to the health category, those with 3, 4, or 5 were assigned to the environment category, those with 6 or 7 were assigned to the education category, and those with 8 or 9 were assigned to the sports category. All participants were provided with information about a fictional cigarette company named *Rokoqu*. The company was portrayed as one of the largest cigarette producers in Indonesia, exhibiting superior financial performance (measured through revenues, profits, sales volume, and market share) relative to its competitors in 2024. It was further described as being supported by a team of world-class researchers and engineers, highly skilled manufacturing specialists, and experts across key business domains, including marketing, human resource management, finance, and communication.

Participants were also presented with factual information about the health risks associated with tobacco, the key ingredient of cigarettes. Drawing on data from the World Health Organization (2023), the information highlighted that tobacco use is responsible for the deaths of nearly half of long-term smokers; more than 8 million people die each year due to tobacco consumption, including approximately 1.3 million passive smokers; around 80% of the world's 1.3 billion tobacco users reside in low and middle-income countries; all forms of tobacco are harmful, with no safe level of use; and the overall societal cost of tobacco is substantial, encompassing both the medical expenses associated with tobacco-related diseases and the high mortality burden. Participants were then provided with additional information based on the CSR type to which they were assigned (Table 1). About 59% of the participants were males and almost half of them (48.61%) were aged between 18 and 25 years old. 52.08% were non-smokers and 24.31% of the participants were light smokers (1–10 cigarettes per day).

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Table 1. CSR scenarios used in the study

Health-Related CSR:	**Environment-Related CSR:**
"Rokoqu is one of the biggest corporate supporters in the field of cancer research and health issues. In 2024, Rokoqu supported the National Cancer Association as well as handing out multiple grants to institutions dedicated to combating cancer. Aside from that, the company has worked hand in hand with various organizations in the cancer community to increase awareness and provide more resources towards cancer combatting efforts."	*"Rokoqu is one of the biggest contributors to environmental issues and has donated 1% of their earnings as a grant to support ecological causes as well as organizations that combat climate change. Rokoqu has also partnered with organizations that place emphasis towards renewable energy infrastructures, regenerative organic agriculture, water conservation, sustainable material usage, and many more. The company also provides funds for small businesses that aim to create a better environment."*
Education-Related CSR:	**Sports-Related CSR:**
"Rokoqu is one of the biggest supporters in the development of education in Indonesia. This company created a foundation under its name, Rokoqu Mulia Foundation (RMF), to give out scholarships to financially disadvantaged yet high performing students. At this moment, the scholarship program has helped more than 50.000 students from all around the country."	*"Rokoqu is one of the biggest supporters of sports in Indonesia, especially football, badminton, and basketball. The company has sponsored multiple clubs and sport leagues in both regional and national scales. A few athletes that were sponsored by the company have managed to win high profile competitions in both national and international scales."*

4.2 Sampling

The research used purposive sampling to select participants for this research. Online questionnaires with randomized different CSR scenarios were distributed to Indonesians aged 18 years old and above. This age threshold was chosen because it marks the age at which an individual is legally recognized as an adult, capable of making independent decisions and forming their own opinions (Icenogle et al., 2019). A total of 144 participants were randomly allocated into four different CSR types (health, environment, education, and sports) (Table 2).

Table 2. Distribution of CSR types across participants

CSR Types	Number of Respondents	Percentage (%)
Health-related CSR	46	31.94
Environment-related CSR	25	17.36
Education-related CSR	42	29.17
Sports-related CSR	31	21.53

4.3 Measurement

The company evaluation was measured using four 7-point semantic differential scale items. Consumer skepticism was measured using eight items with 7-point Likert scale, where 1 = Strongly Disagree and 7 = Strongly Agree). Meanwhile, CSR initiatives were coded of 0 until 3 to represent various types of CSR and then analyzed using dummy variables. All measurement items are presented in Table 3.

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Table 3. Operational definition and indicators

Variables	Operational Definition	Indicators
Company Evaluation (Cortés, 2025; Yoon et al., 2006)	Perceived quality and value of an organization to its stakeholders.	How would you rate *Rokoqu*? 1. Extremely unfavorable – Extremely favorable 2. Extremely negative – Extremely positive 3. Extremely bad – Extremely good 4. Extremely unlikeable – Extremely likeable
CSR (Aguinis, 2011; Carroll, 2025; Guo et al., 2022; Hohnen, 2007)	A company's voluntary commitment to ethical, social, and environmental responsibilities that address stakeholder expectations and promote sustainable development beyond legal and transactional obligations.	0 = health-based CSR (dummy variable = 0, 0, 0) 1 = education-related CSR (dummy variable = 1, 0, 0) 2 = environment-related CSR (dummy variable = 0, 1, 0) 3 = sports-related CSR (dummy variable = 0, 0, 1)
Skepticism towards CSR (Forehand & Grier, 2003; Rim & Kim, 2016)	The specific distrust of a company's true motives behind its social initiatives.	1. I am sure that *Rokoqu's* CSR will cause the expected impact to create a better society. 2. I feel that *Rokoqu's* CSR will create a better society. 3. *Rokoqu* has been honest in conveying their reasons behind their CSR. 4. *Rokoqu* has been honest in stating their reasons behind their CSR. 5. *Rokoqu* performs their CSR initiatives because they truly care for society. 6. *Rokoqu* performs their CSR initiatives because they are sincere towards the welfare of society. 7. *Rokoqu* performs their CSR initiatives because they truly care about providing a better environment for their customers. 8. *Rokoqu* performs their CSR initiatives because it is the morally right thing to do.

The validity and reliability of all measurement items above were tested using Cronbach's Alpha and Confirmatory Factor Analysis. Using Cronbach's Alpha, the reliability test results showed that there was a strong internal consistency between the items and their respective variables (company evaluation = 0.863; skepticism = 0.836). The validity test result showed that all measurements items designed to measure the same variable were grouped into the same factor. All eight skepticism items were loaded on Factor 1, while the four company evaluation items were loaded in Factor 2. According to Hair et al. (2019), factor loadings for a sample size of 144 should be above 0.46. The factor loadings

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of all measurement items were above 0.46, except SKEP_1.2, which had a factor loading of 0.424. Although the value was below the recommended threshold, it might still be considered marginally valid. In conclusion, the results indicated that the measurement items demonstrated acceptable validity and reliability.

4.4 Data Collection

Self-administered online questionnaires using Google Form were distributed within five-month period, starting from April to September 2025. There is a screening question on the questionnaire to ensure that the respondents were 18 years old and above. Digital informed consent form detailing the voluntary nature of participation and the principles of anonymity and confidentiality was provided for the respondents. No personal information was collected and the study was conducted in accordance to the established ethical standards.

4.5 Data Analysis

This research used IBM SPSS Statistics 25 and Hayes Macro PROCESS Model 4 to test the two hypotheses. First, the validity test with Pearson correlation and reliability tests with Cronbach's Alpha were conducted to ensure that the items were valid and reliable. Afterwards, BLUE classical assumption tests were conducted to ensure that the data passed all assumption tests. There were five assumption tests: autocorrelation, heteroscedasticity, linearity, multicollinearity, and normality. Last but not least, the regression analysis was conducted to check the direct, total, and indirect effects.

5. Findings

5.1 BLUE Classical Assumption Tests

Before testing the research hypothesis, it is important to ensure that the data has passed the classical assumption tests. The result showed that there was no problem with the heteroscedasticity, linearity, and normality. Therefore, regression analysis to test the direct, indirect, and total effect could be done. The details of the results can be seen in Table 4.

Table 4. BLUE Classical Assumption Tests

Assumptions	Results	Decision
Heteroscedasticity (Park test)	Significance value of CSR = 0.704 Significance value of skepticism = 0.121	No heteroscedasticity
Linearity	The deviation's significance value = 0.627	Linear relationship
Normality	Significance value of Kolmogorov-Smirnov test = 0.200	Normally distributed

5.2 Regression Analysis

The Hayes Macro PROCESS Model 4 was used to test both the direct and indirect effects. Following Hayes (2022, pp. 67-70), health-related CSR is treated as the control group, and thus, the results of other CSR types are compared to health-related CSR. The results in Table 5 show that health-related and education-related CSR did not have any significant differences in influencing company evaluation ($\beta = -0.330$, $p = 0.168$), while environment-related ($\beta = -0.789$, $p = 0.005$), and sports-related CSR ($\beta = -0.746$, $p = 0.0045$), affected company evaluation more negatively than health-related CSR did.

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Thus, H_1 is supported, where CSR types have different direct effects on company evaluation. For the mediation effect, the results in Table 5 showed that none of the indirect effects were significant, suggesting that skepticism failed to mediate the relationships between education-based, environment-based, and sports-based CSR initiatives and company evaluation. Table 5 reveals that while skepticism had a significant negative effect on company evaluation (ß = –0.556, p = 0.000), CSR did not significantly affect skepticism. Therefore, H_2 is not supported. This non-significance might be due the baseline skepticism people have towards the cigarette company, creating an organizational stigma (Forehand & Grier, 2003).

Table 5. Relationship between variables

CSR Types	Direct Effect	Total Effect	Indirect Effect	Interpretation
Education (X_1)	-0.3304 (p = 0.1681)	-0.1972 (p = 0.4550)	0.1332 CI [-0.0744; 0.3697]	Both direct and indirect (non-significant)
Environment (X_2)	-0.7893 (p = 0.0052)	-0.5993 (p = 0.0525) *	0.1900 CI [-0.0447; 0.4552]	**Direct (significant)** Indirect (non-significant)
Sport (X_3)	-0.7462 (p = 0.0045)	-0.7358 (p = 0.0113)	0.0104 CI [-0.2740; 0.3016]	**Direct (significant)** Indirect (non-significant)
Path		**Coefficient**		**Interpretation**
Education CSR → Skepticism		-0.2394 (p = 0.2511)		Non-significant
Environment CSR → Skepticism		-0.3414 (p = 0.1603)		Non-significant
Sports CSR → Skepticism		-0.0187 (p = 0.9343)		Non-significant
Skepticism → Company Evaluation		-0.5564 (p < 0.001)		Significant

Note: *marginally significant at alpha 5%

5.3 Additional Analysis

In addition to analyzing the relationships between variables, further analysis was conducted in order to determine whether there were significant mean differences between groups. A paired-samples t-test was conducted to assess whether company evaluations differed significantly before and after participants were presented with key tobacco-related risks. The result in Table 6 shows that company evaluations differed significantly between the two conditions, with participants rating the company more positively prior to the presentation of key tobacco-related risks ($Mean_{before}$ = 4.694 vs $Mean_{after}$ = 4.359; t = 3.830, p = 0.000).

Furthermore, three independent-samples t-tests were conducted to examine whether significant mean differences existed between males and females in relation to company evaluation and skepticism toward CSR, as well as between the CSR and no-CSR conditions with respect to company evaluation. The results in Table 6 reveal that there was no significant mean difference between males and females in relation to company evaluation and skepticism toward CSR. However, there was a significant mean difference between no CSR and CSR, with CSR having a more negative impact on company evaluation ($Mean_{No\text{-}CSR}$ = 5.119 vs $Mean_{CSR}$ = 4.359; t = 3.383, p = 0.001). This result suggests that companies operating in controversial industries should be careful when engaging in CSR

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activities, as the public may be skeptical about the true motives behind their CSR activities, leading to more negative evaluations.

Table 6. Mean differences of company evaluation and skepticism towards CSR between different groups

Groups	Company Evaluation (Means)	Std. Dev.	t-Value	p-value
Before the Presentation of Key Tobacco Risks	4.6944	1.0748	3.830	<0.001
After the Presentation of Key Tobacco Risks	4.3594	1.2560		
Male	4.2941	1.2690	-0.747	0.456
Female	4.4534	1.2418		
No CSR	5.1193	1.4522	3.383	0.001
CSR	4.3594	1.2560		
Groups	**Skepticism Towards CSR (Means)**	**Std. Dev.**	**t-Value**	**p-value**
Male	2.8559	1.0574	0.038	0.970
Female	2.8496	0.8458		

6. Discussion

6.1 The Effect of CSR Types on Company Evaluation

The results show that H_1 is supported, indicating that different types of CSR affect company evaluation differently. There are no significant differences in how education-based CSR affects company evaluation compared to health-based CSR. However, environment-based CSR and sports-related CSR have more negative impacts on company evaluation than health-based CSR. The different result between types of CSR might be due to the congruence between the company and the CSR types. A strong fit between the company and the CSR initiatives is associated with more positive company evaluation (Kim & Lee, 2020). When companies support social causes that lack alignment with their core business, consumers are more likely to question the underlying motives of these CSR initiatives (Lee & Cho, 2022). Simply engaging in or acknowledging CSR initiatives does not necessarily elicit positive consumer responses; instead, consumers' perceptions of an organization's motives for pursuing CSR play a decisive role in shaping their reactions (Min et al., 2023).

Consumers may perceive environment-related CSR efforts as CSR-washing or greenwashing, presenting a false image that portrays companies as more eco-friendly than they actually are and marketing their products accordingly instead of making a genuine effort to improve the environment (Tobacco Tactics, 2022; WHO Eastern Mediterranean Region, 2022). Mary Asunta (Senior Policy Advisor Southeast Asia Tobacco Control Alliance) stated that some tobacco companies use CSR initiatives as a form of greenwashing, portraying themselves as environmentally responsible despite the harmful environmental impact caused by their operations, cigarette butts, and packaging (Satria, 2025).

Similarly, sports-based CSR has more negative effect on company evaluation than health-related CSR due to its inconsistency with the cigarette company's background as a producer of dangerous products (Siahaya & Smits, 2021). For example, The Djarum Badminton Scholarship, which supports the development of young athletes in Indonesia,

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is often cited as an example of CSR-washing, given that Djarum's primary products are harmful to public health (Lentera Anak Foundation, 2018). Consequently, sports-based CSR is perceived as merely a marketing or promotional tool and a form of hidden marketing to circumvent regulations in Indonesia.

6.2 The Mediating Role of Skepticism Towards CSR in Influencing the Effect of CSR Types on Company Evaluation

The results confirm that H_2 is rejected, implying that CSR initiatives show no significant effect on skepticism. This may be attributable to the baseline skepticism that individuals already hold toward cigarette companies, compounded by the presence of organizational stigma. Such stigma assigns these firms a deeply flawed identity that discredits them in the public eye, making it difficult for CSR to reduce skepticism. Previous studies by Fitzpatrick et al. (2022) and Nguyen et al. (2025) suggest that tobacco companies use CSR primarily to shape public perception, maintain market power, exert influence over policy decisions, and gain media visibility, rather than out of genuine concern for the harmful impacts of their products. These perceived self-serving motives contribute to persistent negative stigma toward tobacco or cigarette companies, regardless of the type of CSR activities they undertake.

Furthermore, skepticism plays a significant negative role towards company evaluation. In simple terms, the more skeptical someone is toward a company's CSR initiatives, the worse he/she thinks about that company. When a cigarette company performs CSR, the message becomes ineffective because of the pre-existing skepticism among consumers (Forehand & Grier, 2003). Ultimately, although both CSR initiatives and skepticism directly affect company evaluation, the mediating role of skepticism is nonsignificant, as none of the CSR types significantly influence skepticism. These findings suggest that both CSR types and consumer skepticism towards CSR function as independent predictors or antecedents of company evaluation.

6.4 Managerial Implication

This study provides important insights for companies that operate in controversial industries like cigarette companies. When CSR programs are not aligned with the company's reputation and public expectations, they may backfire and lead to a more negative evaluation of the company. Thus, thorough planning of the types of CSR initiatives to align with public expectations is important.

6.5 Theoretical Contributions

This study makes three key theoretical contributions to the CSR literature. First, it advances research on skepticism towards CSR by examining its mediating role in the relationship between types of CSR and company evaluation. While prior studies have acknowledged skepticism as an important factor shaping stakeholder responses, limited research has investigated how it functions as an underlying mechanism linking specific CSR initiatives to evaluative outcomes, particularly in controversial industries. By positioning skepticism as a mediator, this study provides a clearer explanation of how stakeholders interpret and respond to CSR activities.

Second, this research moves beyond the dominant treatment of CSR as a homogeneous construct by adopting a comparative approach to different CSR types (health, education, environment, and sports). By disaggregating CSR initiatives, the study demonstrates that stakeholder evaluations may vary across CSR domains, offering a deeper understanding of CSR effectiveness.

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Third, the study contributes to the cross-cultural CSR literature by examining these relationships in an emerging Asian context, namely Indonesia. Given that most CSR skepticism research has been conducted in Euro-American settings, this study extends the generalizability of CSR theory by highlighting the importance of cultural and contextual differences in shaping stakeholder responses.

6.6 Limitations

Despite these findings, the current study has several limitations that also point to potential avenues for future research. First, it focuses on a single industry within Indonesia, which may limit the generalizability of the results to other sectors. Second, the study examines only one mediator (i.e., skepticism). Future studies may explore other mediators. Third, the research relies on written experimental scenarios. Other types of stimuli (e.g., video or pictorial vignettes) could be used in future research designs. Fourth, the findings of the current study indicate that skepticism is a direct antecedent of company evaluations, but it does not mediate the effect of CSR types on the dependent variable. Future research may explore a potential moderating role of skepticism in this relationship. Fifth, this study used the last digit of phone number as random assignment for experimental design. While this approach does not have any potential biases, future studies are suggested to use random number generator to produce true random assignment of participants. Sixth, the sample size in the current study is not balanced across CSR types (e.g., 17.36% for the environmental group while 31.94% for the health group).

7. Conclusions

The purpose of this research is to examine whether different types of CSR implemented by cigarette companies would affect company evaluation through the mediation of skepticism towards CSR. The findings suggest that certain types of CSR (environment and sports) have a more negative significant impact on company evaluation when compared to health-related CSR. However, when it comes to the skepticism towards CSR as the mediator, there are no significant differences between the four types of CSR in influencing company evaluation. Skepticism does not mediate the relationships between all four types of CSR and company evaluation. This suggests that not every CSR initiative can be effective in influencing how people perceive the company, as well as different CSR initiatives may actually influence the evaluation negatively.

8. Recommendation

First, future research could extend this study by comparing multiple controversial industries across different national contexts to examine whether cultural or regulatory differences influence stakeholders' responses. Second, subsequent work may investigate additional mediating mechanisms, such as moral disengagement or inferred CSR motives, to better understand the psychological processes underlying stakeholders' evaluations. Third, future studies could incorporate visual or multimedia CSR stimuli, such as images or videos, to enhance ecological validity.

Furthermore, future research may employ more balanced sample sizes across experimental groups to improve statistical robustness and the reliability of group comparisons. Researchers are also encouraged to build upon these findings by adopting a more comprehensive theoretical framework or an overarching theory that integrates the key constructs examined in this study, thereby strengthening the conceptual foundation of future investigations. Finally, future studies should implement formal back

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translation, pilot testing, and measurement equivalence assessments to ensure the linguistic and conceptual validity of measurement instruments across cultural contexts. Incorporating explicit manipulation checks is also recommended to further strengthen the internal validity of experimental designs.

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