Carlsberg's Reputation as an Influencing Factor Between Consumer Attitude towards Corporate Social Responbility and Brand Acceptance

Nurul Ain Mohd Hasan[1], Shammanee Kumar[2], Tak Jie Chan[3], Feroz De Costa[1]

Department of Communication, Faculty of Modern Languages and Communication, Universiti Putra Malaysia, Malaysia[1], Ministry of Higher Education Malaysia[2], Multimedia University, Malaysia[3]

Abstract
Corporate social responsibility (CSR) initiatives which are carried out by an organization is one of the most powerful tools towards engaging with the public. Through carrying out such numerous social responsibility initiatives, the organization proofs to society that it is not only focused towards a profit-oriented organization but is aware of its responsibility towards the development and effect on society as well as the environment. CSR management is always a vital matter for the corporate world. Most multinationals invest millions in managing CSR initiatives to meet corporate social performance in their country of origin and in other countries in which they operate. This study gives a closer look towards corporate reputation as a factor that influences Malaysian consumers' attitude when measuring CSR initiatives of a multinational corporation and brand acceptance. The study uses techniques of quantitative analysis and offers important insights into developing effective strategies to enhance the credibility of companies through their CSR initiatives by looking closely towards corporate reputation as a mediating factor. Focusing on results analysing our Malaysian community's perceived attitude towards CSR and how their attitude can impact the alcohol industry's commitment towards restoring their social obligation towards maintaining the level of negative impact on corporate reputation and brand acceptance. As CSR initiatives are important to an organization but because they affect the underlying intangible assets such as corporate reputation, identity and image thus the paper further looks into the actual acceptance level of the Malaysian consumers towards CSR initiatives by the alcohol industry.
Keywords: Corporate Social Responsibility (CSR), CSR Attitude, Alcohol Industry, Corporate Reputation, Brand Acceptance

Introduction
Today, most major corporations are pursuing corporate social responsibility (CSR) initiatives. The reason for such action is mainly to develop their interaction with the community and the surrounding atmosphere towards building a higher reputation index marker. CSR efforts are described to improve corporate relationship and expand political and economic priorities. The

judgment of individuals and their attitudes towards an organization often depicted on the type of CSR initiatives they collaborate. CSR studies have improved dramatically over the years (Kaur, 2013).

In Malaysia, the growth of CSR has advanced to a higher level over time and Malaysia is recognized as one of the most successful emerging economies in terms of CSR (Abdullah, 2009). This is shown by numerous governmental and non-governmental efforts to increase awareness and provide publicly listed and private businesses with initiatives to match their business strategies with CSR projects (Abdullah, 2009). Reflecting on the pace of development and growing economy in 2008, our previous Prime Minister introduced CSR as part of his budget policy techniques towards creating a positive collaboration among the Public Listed Companies (PLC). For example, the Environment Quality Act (1974), the Anti-Corruption Act (1977), and the Human Rights Commission of Malaysia Act (1999) etc. towards infusing the elements of CSR initiatives into Malaysian legislation and making the big business giants to give back to the community.

The alcohol industry often faced difficulties in explaining their position when it comes to ethical conducts, in which similar businesses are struggling to create and connect their stakeholders with good reputation (Mamun & Ahmed, 2009). More challenging, when reputation is measured on doing good based on the support of the community on what the company stands for. In particular, the focus of this study is to ascertain the connection of existing reputation as a factor that influences Malaysian consumers' attitudes towards the support for CSR and brand acceptance on the brewery industry among the Malaysian community.

Thus, this research seeks to explore the mediating impact of corporate reputation towards the relationship between a stakeholder's attitude on the CSR initiatives of the alcohol industries and how it effects the brand acceptance level by Malaysians at large. The key motivation of conducting this study is to explore the current attitudes of Malaysian communities about CSR initiatives particularly highlighting existing acceptance level of a brand that is inevitably inclined towards contentious practices that are against the belief system of a Muslim community in Malaysia that makes up the majority population nationwide. The study fills in the gap in exploring whether there are differences in perception of attitudes among Malaysians towards CSR initiatives and brand acceptance if the brand has a long standing negative reputation due to its business practices that may be against the beliefs of the majority of Malaysians. Further, the role of corporate reputation as a mediator contributes to the research gap by highlighting the potential reputation as an influencing factor between Malaysian attitudes towards CSR initiatives and their brand acceptance of Carlsberg Malaysia. Particularly when companies in the alcohol industry will often have negative image and reputation among the Muslim community as well as the health-conscious groups.

Literature Review
The negative and unhealthy use of alcohol is a contributing factor towards high death statistics in the world. It contributes to the overall statistics of illness and injury to the consumer through health effects such as alcohol dependency, liver cirrhosis, cancers and injuries; and to others unsafe acts such as drunk drivers and abusive dilemmas under the influence of alcohol. Such a negative situation can also cause intoxication among pregnant women and affect the development of the foetus in a pregnant woman's womb when alcohol

is consumed, especially excessively. Unlike other ethical companies that have enjoyed the Holy Credibility profile, certain businesses are struggling to create and connect their stakeholders with good reputation (Mamun & Ahmed, 2009), simply because of what the identity of the company stands for. Fewer studies were conducted towards highlighting such controversial industries as they are marked by social taboos and philosophical debates. Thus, many questions arise over which empiric data remains inconclusive and sometimes inconsistent. This paper aims to resolve this discrepancy in the literature by empirically investigating the determinants of CSR involving the alcohol industry.

Corporate Social Responsibility
Giant non-ethical companies are more likely to show a socially conscious corporate image to legitimize their acts and minimize the negative effects towards the company's stakeholder groups. The alcohol Industry is often seen as the sin industry (Mahmun & Ahmed, 2009) that is more vulnerable towards corporate and regulatory scrutiny. The public sentiment towards such sin industry is often portrayed negatively by opinion leaders of the communities as well as the media. The industry as a result, makes a greater attempt to incorporate CSR into the different facets of their companies in order to sustain survival to do business. Previous research has looked into how contentious sectors, such as tobacco, alcohol and gambling, attempt to use CSR disclosure as a communication strategy or as a way of securing credibility and to justify their legitimacy disparities (Campbell et al., 2003).

Authenticity usually refers to the genuineness, integrity, authenticity, and originality of something (Napoli et al., 2014). This is perceived as an action linking to a person conforming to his or her characteristics and values (Shim & Kim, 2019). If a consumer perceives an organization trustworthy, the actions towards the organization are perceived as honest, straightforward, and consistent. The practices of an organization should suit their core values and principles (Shim et al., 2017) and values are understood by their behaviour (Auster & Freeman, 2013).

An organization will create a positive outlook when conducting CSR strategically (Rim & Kim, 2016). CSR often brings benefits such as enhancing an organization's corporate perception, risk management by indirectly increasing the number of loyalty-based consumers referring towards distinctive ethical values, and implementing standards and security policies (Kanji & Chopra, 2010). Becker-Olsen et al (2006) indicated that positive CSR outcomes come from assessments of CSR initiatives from consumers rather than from the business nature, itself.

Meanwhile, CSR is reported to humanize an organisation from a relational perspective and thus earn consumer positivity and respect (Du et al., 2007). CSR has also led to a more optimistic appraisal of an organization. According to Marin and Ruiz (2007), they highlighted that CSR makes an organisation more attractive to customers and encourages them to seek out and align their values and beliefs with an organization.

Attitude
Strong consumer feedback and preferences tend to enhance the effectiveness of CSR initiatives (Lichtenstein et al., 2004). Understanding our Malaysian consumer expectations will also strengthen the level of understanding of how Malaysians perceive CSR activities and how they further boost their brand acceptance. The most widely used parameters for understanding consumers is based on trust and market knowledge information (Lee & Shin, 2010).

According to Jablin et al (2016), the big challenge for an organization towards gaining credibility and legitimacy is vital focal point to attract positive and solid reputation in terms of creating a higher brand acceptance level. In Malaysia, the perfect brand identity for each company is to interact regularly with various stakeholder groups. This results in cost benefits and strengthened business reputations over the long run (Friedman, 2009).

Malaysians with different demographic factors have different reactions to global corporate CSR activity. Demographic variables are the basic cornerstone of marketing segmentation, making their study central to a deeper understanding of consumer behaviour (Perez & Bosque, 2015). Vaidyanathan and Aggarwal (2005) indicated that people have less optimistic attitudes when they are wary of the sincerity of a company. Stakeholder's opinion towards issues such as sincerity of an organization doing CSR, tends to ridicule CSR communication and adversely judge the company's CSR practice (Skarmeas & Leonidou, 2013; Yoon et al., 2006). It is important to convince the public about the tangible results of the CSR commitments of the organization. Singh et al (2009) concluded that CSR skepticism stems from a lack of knowledge of its outcomes, rather than public doubts about the organizations CSR activities.

Consumers are an important factor in creating motivation for good business behaviour. It is up to the businesses to communicate efficiently their CSR operations in trying to earn the confidence and loyalty of the customer. In addition, customer understanding will enhance market perceptions of companies and their CSR initiatives (Brown & Dacin, 1997). Different stakeholder groups, such as staff, customers and investors, have different desires and needs, but respond positively to the CSR-related initiatives (Sen et al., 2006). Based on the hierarchy of stakeholders it is often indicated that the consumers or public are the most influenced towards CSR initiatives and they rely mostly based on the external factors.

Based on previous studies Bhattacharya & Sen (2004); Brown & Dacin (1997) the CSR-related practices of organization lead to a favourable view of companies as well as to a positive attitude and loyalty towards CSR companies (Brown & Dacin, 1997; Bhattacharya & Sen, 2004; Arli et al., 2017). Attitudes are useful factors in forecasting and shaping the actions of individuals. Hence, hypothesis assumptions that has be concluded is as below

H1 – Malaysians attitudes towards CSR initiatives will have a positive relationship towards corporate reputation.

Trust

A significant issue in this area is how CSR practices can help to resolve tensions between stakeholders and lead to rewarding companies with better CSR results has a high degree of focus towards customer confidence and trust level in the practices of CSR (Kim et al., 2015). Consumer expectations and ability to pay premiums for goods manufactured in accordance with sustainability standards (Vlachos et al., 2009; Grebitus et al., 2016; Vasileiou and Georgantzis, 2015). Customers show greater trust in companies engaged in CSR practices and fulfilling ethical codes, ethical consumerism underlines the social and environmental effects of local corporations, including purchasing from companies whose policies are ethical and boycotting those whose conduct seems to be immoral, especially on issues related to workplace environments (Brown, 2015), the natural environment (Liu et al., 2014), gender equality (Jones et al., 2017), racial inequality and human rights (Mc Gregor et al., 2017).

Consumer engagement and loyalty are important to the survival of every large company (Hallowell, 1996). Many scholars find that views of hypocrisy have weakened market behavior towards businesses as a whole (Wagner et al., 2009). In addition, Becker-Olsen, Cudmore and Hill (2006) showed that the general sentiments of stakeholders against companies are multi-faceted: (a) consumers respond differently to various corporate marketing strategies depending on fit which links CSR messages to the brand, product range, target market; (b) incentive (underlying selfish motivations or altruistic motives); and (c) timing; (proactive versus reactive).

Trust is a sub-hypothesis and this assumption is based on the concept that perception determines attitudes (Fishbein & Ajzen, 1975). As a collection of values, faith may be conceptualized and is thus cognitive in nature (Park et al., 2014) Corporate credibility is an attitude (Lai et al., 2010), and attitudes to an object are based on the strength of the perceptions of individuals about the object and the evaluative aspects of those beliefs (Fishbein & Ajzen, 1975). Such observed relations between trust and attitudes such as this empirical support has also been found as an organizational commitment (Michaelis et al., 2009) relates to the below hypothesis:

H1 (a) - Trust towards CSR initiatives will have a positive relationship towards corporate reputation.

Knowledge

The stakeholder, frequently are alert by organizations with good incentive to engage in CSR practises as a form of "window dressing" (Fatma and Rahman, p. 196). The justification towards the term of window dressing is closely associated with a corporation needs towards creating an open book method. This will be relevant to look as attractive as possible and create a positive idea when the stakeholder seeks information. According to the experts, corporate contact is handled through different media and mechanisms to create and maintain the credibility of modern companies. Corporate communicators are mainly responsible for increasing brand awareness and optimising brand success in a marketing climate that is largely beyond their influence. This is where organisations would be able to establish this highest CSR plans execution plans by growing their awareness and experience of consumers' responses and expectations of their stakeholders towards their CSR initiatives.

Recently, studies have started to concentrate on the impact of CSR on the responses of particular stakeholder groups (Brown and Dacin, 1997; Creyer and Ross, 1997; Ellen et al., 2000; Murray and Vogel 1997; Owen and Scherer 1993; Turban and Greening 1997). The surveys focus has specifically concentrated on customer reactions as an organization's external stakeholder. Stakeholder believe that information and their knowledge about an organisation is conceptualised of the organisation in whole (Brown and Dacin, 1997). Corporate credibility (Fombrun and Shanley, 1990) most definitely appears as an intertwined collection of business characteristics (e.g., society, environment, expertise, principles, strategic place, product offerings) or as an organization schema (Bergami and Bagozzi, 2000). Thus, knowledge regarding CSR initiatives gives the stakeholder an understanding of their organizations value structure (Turban and Greening, 1997). Such circumstances are more likely to arise when stakeholder is already familiar with a brand or hear about an organization before learning about its goods. Thus, it is significant that an organization built their stakeholders with the relevant knowledge prior CSR initiatives information to embark a

positive view the high level of information that spreads at a rapid level. Below is the hypothesis that indicates the sub hypothesis:

H1 (b) - Knowledge towards CSR initiatives will have a positive relationship towards corporate reputation.

Legitimacy

Legitimacy is essential to understanding organization–public partnerships (Heath et al., 2013; Wraas, 2018). This factor creates a reputation in an organisational in which it is often seen as a tool that is dependent on cognitive and pragmatic legitimacy (Suchman, 1995; Etter et al., 2018). The main principle of moral authority has been stressed in CSR communication, where legitimacy derives from a communication mechanism geared toward comprehension between stakeholders and organisations (Scherer and Palazzo, 2011). As a result, such criteria is refered as a tool or variable towards endorsing the concept of licence to work in a society. This factor highlights factors such as credibility towards social and environmental obligations. An organisation must control their credibility at the same time establish and retain legitimacy (Scherer et al., 2013). This scenario is particularly difficult in sectors that have suffered reputational damage as a result of controversies. In this case, credibility can be regained by patching up in the area of CSR development (Seele and Lock, 2015).

Many studies have found that corporate reputation has a positive impact on legitimacy (Jahn et al., 2017; Bachmann and Ingenhoff, 2016), the credibility of the networking has not been tested, and legitimacy has been analysed in a one-dimensional manner. As a result, credibility can be reliable towards CSR initiatives is often asserted but seldom verified (Crane and Glozer, 2016). The ultimate objective of corporate communication activities has been identified as obtaining credibility from stakeholders (Boyd, 2009; Waymer and Heath, 2014). Based on CSR theories of the functionalist, political-normative, or constitutive perspectives (Schultz et al., 2013) CSR initiatives are often best channelled in the right way towards a better legitimation instrument to create a positive perspective. Thus, in this paper the concept of the credibility mechanism (Edwards, 2010), is crucial in building up the positive attitude as a result it can result in the change of positive validity perception. As a consequence, an interaction-based credibility approach holds that legitimacy is a contingent factor on influencing stakeholders, which is a principle that is used when assessing credibility towards CSR initiatives (Lock and Seele, 2017). This concept links closely towards the below sub hypothesis which indicates the legitimacy concept

H1 (c) – Legitimacy towards CSR initiatives will have a positive relationship towards corporate reputation.

Demographic

Malaysians with different demographic factors have different reactions to global corporate CSR activity. Demographic variables are the basic cornerstone of marketing segmentation, making their study central to a deeper understanding of consumer behavior (Perez & Bosque, 2015). Based on a few studies there is an indication that tensions between local communities and companies, especially in the controversial industries (Imbun, 2007; Bansal and DesJardine, 2014). Referring to an example from (Moffat and Zhang, 2014) reports based on a number of surveys conducted among local citizens attitudes towards the mining industry. According to the survey conclusions, public interest has been compromised by the effects of

the mining industry on social facilities, for instance positive effects that include local jobs and educational programmes, with negative impacts on social care and some decline in the wellbeing of residents, such ties between the local community and the mining industry, and the degree of locality does affect their decision-making process (Frank et al., 2017). Economic connections between firms and communities can affect the local point of views towards the industry, especially when it has a significant effect on employment rates (Beltran, 2016). Hence, hypothesis assumptions that has be concluded is as below

H1 (d) - Consumer Demographic Structure towards CSR initiatives will have a positive relationship towards corporate reputation.

Brand Acceptance
Brands give a company value (Srivastava et al., 2001) improving the quality and efficacy of marketing programs, building brand loyalty, generating price insensitivity and growing margins can create a better wave length for an organization. They also make quick adoption of the expansion of the brand, trade power and sustainable competitive advantage. Aaker (1996), as a result, the optimistic firm concludes a higher approval of the brand. In addition, brands create an added value to the organization and building consumer trust in the long run. (Doyle, 2001). To build these emotional relations with the Malaysian's, both product and corporate brands need to communicate together to create a positive outcome.

This era underlines the importance of company branding (Gregory et al., 2009). Corporate branding and entrepreneurial reputation as a key to strengthen an organization's image (Logsdon & Wood, 2002). Nevertheless, the practitioners have a high level of interest in constructing reputation (Logsdon & Wood, 2002), constructs represent various facets and details of an organization and how they relate. Lewellyn (2002) argues that the relationship between the organizations can be characterized as a dimension in which corporate image is a driver of future reputation and acceptance of the brand.

Organization with strong brand image have built a long and a strong branding image they believe in the importance, since they represent past consumer relations with the organization and future of new ones (Day & Montgomery, 1999). This era underlines the importance of company branding (Gregory et al., 2009). Corporate branding and entrepreneurial reputation as a key to strengthen an organization's image (Logsdon & Wood, 2002). Nevertheless, the practitioners have a high level of interest in constructing reputation (Logsdon & Wood, 2002), constructs represent various facets and details of an organization and how they relate. (Lewellyn, 2002) argues that the relationship between the organizations can be characterized as a dimension in which corporate image is a driver of future reputation and acceptance of the brand thus concludes the third hypothesis

H2 – Corporate reputation will have a significant positive relationship with brand acceptance

Corporate Reputation
It is necessary to develop an efficient CSR policy to ensure that companies understand that the advantages of CSR depend on the variables that mediate (Carroll & Shabana, 2010). By managing stakeholders in a proper way, CSR is a technique to increase organizational efficiency (Garriga & Mele, 2004; Laplume et al., 2008). By progressing towards basic constituents of corporate reputation have their roots in a organizations identity and image

(Pruzan, 2001). Pruzan (2001) referred to an organization's reputation as an integrative perspective from a variety of stakeholders.

Furthermore, (Riel & Balmer, 1997) claimed that real corporate identity is as much about consumers attitude reflection separating an organization from other organizations as it is about appearance and that these aspects built by various organizational practices, including served markets, corporate ownership, and structure, the form of organization, corporate philosophy, and history. While reputation can be formulated by public perceptions of the various assets and characteristics described above, reputation can be characterized in terms of the relationship between an entity and stakeholders within and outside the company. Reputation and profits are tied to the negative view and attitudes of consumers towards organizations, which is why they are obligated to respond to customer objections and to move more quickly than ever (Oxfam, 2013).

Stanaland et al (2011) analysed consumer expectations of CSR and found that specific factors such as high-quality corporate ethics statements had an effect on perceived CSR, which in turn impacts on consumer confidence and loyalty. Studies also found that this variable also mediates the relationship between the organization and customer attitude towards the image of the organization (Boulstridge and Carrigan, 2000; Hur et al., 2014; Lii and Lee, 2012; Nguyen and Leblanc, 2001). Corporate reputation may serve as a symbol of the company's past, which affects the firm's credibility (Herbig and Milewicz, 1995; Yoon and Lam, 1993).

Perceived credibility refers to the measurement of the general impression that stakeholders have of the organization (Fombrun and van Riel, 2004). It is a reflection of the company's record and perceptions of the future of the company. It is a combined and mutual decision that blends the appeal or scorn assigned to the market for either the best practices embraced by the company or the damage that stakeholder believe the firm has imposed on them. In this strategy, credibility is vulnerable to threats resulting from particular crises and the social and environmental effects of the company's operations. The literature suggests that perceived CSR does influences the corporate reputation cognitively and affectively (He and Li, 2011) because it offers details on business principles (Martinez et al., 2014), although the importance of such control can differ depending on the stakeholder (Popoli, 2011).

Wu and Wang (2014) argued that such an interaction persists, they acknowledged that different aspects of perceived CSR and wield different degrees of control. However, there is a consensus that CSR will improve corporate reputation if the company understands how to create trust, build credibility and establish a strong reputation in the eyes of others (Maldonado et al., 2017). Derived from particular crises and the social and environmental effects of the company's operations corporate reputation is a collective image concluding the below hypothesis:

H3 - Corporate reputation mediates the relationship between attitudes towards CSR initiatives and Brand acceptance

Measurement Model

For the measurement model, convergent validity and discriminant validity were assessed. The convergent validity of the measurement model was ascertained through factor loadings, average variance extracted (AVE), and composite reliability (CR) (Hair *et al.*, 2017).

As presented in Table 1, the factor loadings were all greater than 0.7 which complied with as suggested by (Hair et al., 2017). Item Att 6, Att7, and BA7 were deleted as the item loading

found to be less than 0.6. In addition, the CR and AVE obtained were also higher than 0.7 and 0.5, respectively (Hair *et al.*, 2017). Hence, all the convergent validity criteria were met.

Discriminant validity is established if all the HTMT values obtained are less than the required threshold of HTMT.90 as per suggested by (Gold et al., 2001). As shown in Table 4, one comparison points have slightly more than 0.90, however, this study utilized the HTMT$_{inference}$ as suggested by Henseler et al (2015) which argued that the HTMT values not more than 1 on any of the constructs indicated that there is no discriminant validity issue. This is further supported by Ramayah et al (2018) that the HTMT should be significantly lower than one (liberal criterion). Therefore, discriminant validity was ascertained. Collinearity issue was assessed using variance inflation factor (VIF) with a cut-off value of 3.3 as suggested by (Diamantopoulos and Siguaw, 2006). The VIF values as presented in Table 5 were all less than 3.3 indicating no collinearity issues.

Table 1
Convergent Validity

Variables	Items	Loadings	Cronbach's Alpha	rho_A	CR	AVE
Attitude of CSR initiatives (ATT)	Att1	0.791	0.943	0.959	0.952	0.713
	Att10	0.754				
	Att2	0.850				
	Att3	0.892				
	Att4	0.888				
	Att5	0.909				
	Att9	0.828				
	Att8	0.834				
Brand Acceptance (BA)	BA1	0.867	0.964	0.965	0.97	0.799
	BA2	0.909				
	BA3	0.873				
	BA4	0.924				
	BA5	0.932				
	BA6	0.915				
	BA8	0.835				
	BA9	0.893				
Corporate reputation (CR)	CR1	0.872	0.975	0.976	0.978	0.818
	CR10	0.919				
	CR2	0.928				
	CR3	0.921				
	CR4	0.931				
	CR5	0.927				
	CR6	0.891				
	CR7	0.889				
	CR8	0.894				
	CR9	0.870				

Table 4
Discriminant Validity Using HTMT Ratio

	Attitude of CSR initiatives	Brand Acceptance	Corporate reputation
Attitude of CSR initiatives			
Brand Acceptance	0.417		
Corporate reputation	0.560	0.903	

Structural Model

The structural model was tested using bootstrapping procedures with a resample of 5,000 (Hair *et al.*, 2017) to assess all the relationships between the constructs, its corresponding beta and t-values. The results are shown in Table 5.

The Attitudes of CSR initiatives (β = -0.102, t = 2.338, p = 0.019) was found to have a negative relationship with Brand Acceptance. Attitude of CSR initiatives (β = 0.555, t = 10.271, p = 0.000) was found to positively correlated to corporate reputation. In addition, Corporate Reputation (β = 0.933, t = 27.669, p = 0.000) was also found to have a positive relationship with Brand Acceptance. This gives support for H2 and H3, whereas H1 was partially supported as Attitude of CSR initiatives have a negative but significant relationship with Brand Acceptance. The R^2 value of 0.775 suggests that 77.5% of the variation in Brand Acceptance is explained by the Attitude of CSR initiatives, whereas the R^2 value of 0.308 for Corporate Reputation indicates that Attitude of CSR initiatives can explained 73.1% of the variance in Corporate Reputation.
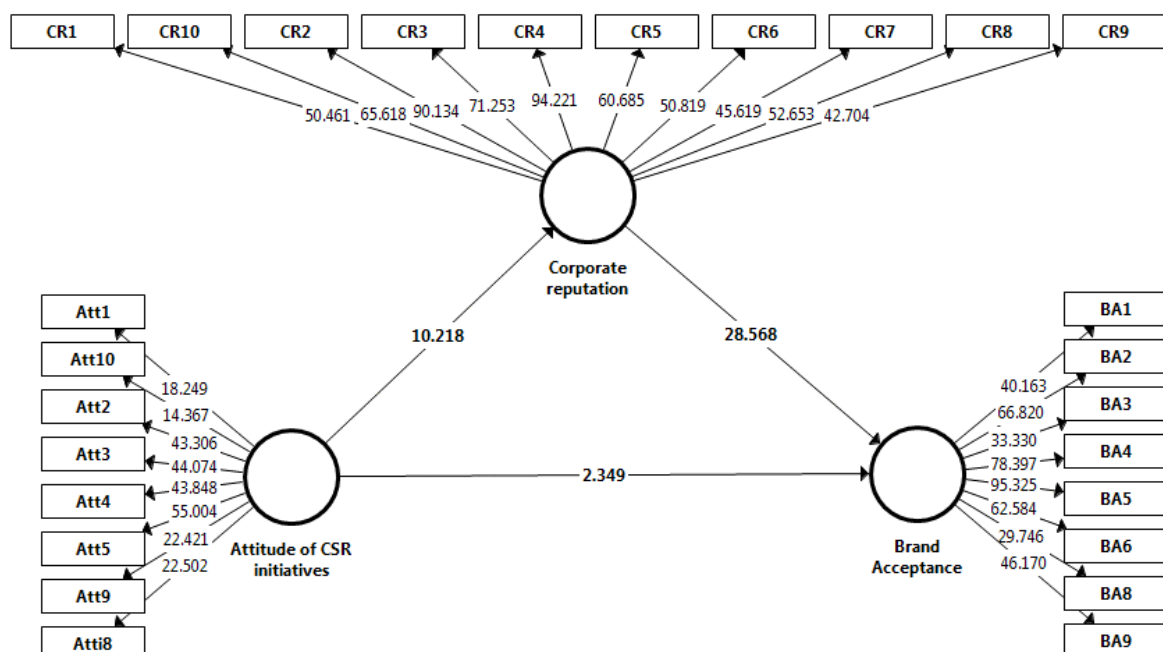

Figure 1: Structural Model

Table 5
Direct Effects

	Relationship	Std. Beta	Std. Error	T values	P Values	Confident Interval (BC) LL (2.5%)	UL (97.5%)	D	R2	Q2	f2	VIF
H1	ATT -> BA	-0.102	0.043	2.338*	0.019	-0.185	-0.014	PS	0.775	0.614	0.032	1.445
H2	ATT-> CR	0.555	0.054	10.271**	0.000	0.431	0.647	S	0.308	0.246	0.445	1.000
H3	CR -> BA	0.933	0.034	27.669**	0.000	0.857	0.992	S			2.678	1.445

$^{**}p < 0.01$, $^{*}p < 0.05$
S = Supported, PS = Partially supported

Mediation Analysis
Preacher and Hayes' (2008) bootstrapping method was used to test the indirect effects of citizenship, innovation, leadership, performance, product and services on customer loyalty through the mediating effect of corporate reputation. As illustrated in Table 6, the relationships ATT→CR→BA ($β$ = 0.518, p = 0.000, $BC_{0.95}LL$= 0.381 and UL = 0.632) was significant. The confidence intervals (BC) of all the relationships as reported in Table 6 do not straddle a value of 0 in between suggesting that corporate reputation does mediate the relationships between all these variables and brand acceptance. Thus, H4 is supported. In this study, the Q^2 values are more than 0 for brand acceptance (Q^2 = 0.614) and corporate reputation (Q^2= 0.246), suggesting that the model has sufficient predictive relevance.

Table 6
Results of mediation analysis

	Relationship	Std. Beta	Std. Error	T -values	P Values	Confident Interval (BC) LL (2.5%)	UL (97.5%)	Decision
H4	ATT -> CR -> BA	0.518	0.062	8.305**	0.000	0.381	0.632	Supported

$^{**}p < 0.01$, $^{*}p < 0.05$, BC= Bias Corrrected, UL = Upper Level, LL = Lower Level

PLSpredict was used to examine the predictive power of the model under study. Based on Table 6, the results of the PLS-SEM model is compared to the results of the naïve linear regression (LM) benchmark model. As all $Q^2_{predict}$ values are more than zero, hence, it can proceed with the comparison of both models. The comparison of predictive power (PLS-SEM – LM) is carried out using the root mean squared error (RMSE), which have high symmetrically distributed prediction errors (Shmueli *et al.,* 2019). When the RMSE statistical values of the PLS-SEM model is compared to naïve LM benchmark model, the majority of the indicators show that RMSE values of PLS-SEM are lesser than the RMSE values of the naïve LM benchmark. Therefore, it suggests that the model has a low predictive power for Brand acceptance and corporate reputation.

Table 6
PLSpredict Assessment of Variables

	PLS-SEM		LM	PLS- SEM -LM
	RMSE	**Q²_predict**	**RMSE**	**RMSE**
BA6	1.907	0.141	1.856	0.051
BA9	1.806	0.173	1.798	0.008
BA2	2.028	0.082	2.001	0.027
BA5	1.808	0.162	1.790	0.018
BA8	1.981	0.132	2.004	-0.023
BA1	1.939	0.093	1.854	0.085
BA3	1.996	0.139	2.020	-0.024
BA4	1.922	0.122	1.879	0.043
CR4	1.503	0.280	1.466	0.037
CR9	1.557	0.283	1.546	0.011
CR8	1.671	0.217	1.674	-0.003
CR1	2.040	0.098	1.971	0.069
CR6	1.512	0.271	1.501	0.011
CR3	1.721	0.193	1.681	0.040
CR7	1.672	0.245	1.669	0.003
CR2	1.761	0.219	1.732	0.029
CR5	1.497	0.348	1.471	0.026
CR10	1.578	0.276	1.561	0.017

Conclusion and Recommendations

In a more general sense, the attitude of Malaysians towards CSR initiatives is influenced by corporate reputation, when measured as a mediating role. The suggested three key hypotheses were empirically validated which are focused on literature review and individual survey respondents before actual data collection was conducted through an online survey. Evidently, through the SmartPLS application, showed that the attitude towards Carlsberg Malaysia Bhd's CSR initiatives, corporate reputation and brand acceptance have a positive result, and that, corporate reputation serves as a constructive mediating factor. Age, educational background and awareness level were the only variables that showed positive significance in 8 demographic questions. Meanwhile the remaining demographics did not seem to influence the corporate reputation of Carlsberg. The study suggests that the stigma that lies within some communities in Malaysia about the alcohol industry may influence the behaviour of respondents in answering the survey questionnaires.

CSR is an important aspect in the determining the survival and sustainability management of an organisation, particularly in enhancing reputation. The paper highlights an important factor, that even a taboo-related industry like the alcohol industry should not miss its window of opportunity to contribute to the communities. Ethical business decisions, such as the protection and improvement of human rights, the pursuit of sustainable production and participation in charitable activities, are important corporate activities. organizations should develop marketing strategies to educate consumers about the CSR effort of a corporation. The results from this paper clearly indicates that there is an acceptance level based on religion.

A suggestion that furthers research to look into this aspect to have a greater understanding of our Malaysians attitudes towards taboo-related and highly sensitive industry in whole rather than just concluding that religion is the key factor stopping a community to support the noble act of community services of companies within the Tobacco, Gambling, Alcohol and Pornography (TGAP) industries. The study opens up a range of opportunities for the instrument to assess corporate credibility in different types of companies and in different cultural situations to be further developed. Balzer and Sulsky (1992) provide a method of operationalizing the "general impression halo," which highlight the ability during the assessment of structures such as corporate credibility to recognize the existence or otherwise of a halo effect. The study signifies key concerns when it comes to public sentiments and impressions based on a set of beliefs that would shape the perception they would form about specific brands in Malaysia even if the brands have grown accustomed to CSR initiatives. The paper suggests future research to further evaluate other influential factors that may affect a TGAP industry's CSR initiatives and brand acceptance.

References

Abdullah, Z. (2009). Beyond corporate image: Projecting international reputation management as a new theoretical approach in a transitional country. *International Journal of Economics and Management*.

Arli, D., Grace, A., Palmer, J., & Pham, C. (2017). Investigating the direct and indirect effects of corporate hypocrisy and perceived corporate reputation on consumers' attitudes toward the company. *Journal of Retailing and Consumer Services*, *37*(April), 139–145. https://doi.org/10.1016/j.jretconser.2017.04.002

Auster, E. R., & Freeman, R. E. (2013). Values and Poetic Organizations: Beyond Value Fit Toward Values Through Conversation. *Journal of Business Ethics*. https://doi.org/10.1007/s10551-012-1279-5

Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behavior. *Journal of Business Research*. https://doi.org/10.1016/j.jbusres.2005.01.001

Bhattacharya, C. B., & Sen, S. (2004). Doing Better at Doing Good: When, why and how consumers respond to corporate social responsibility initiatives. *California Mnagement Review*, *47*(1), 9–24. https://doi.org/10.2307/41166284

Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*. https://doi.org/10.2307/1252190

Campbell, D., Craven, B., & Shrives, P. (2003). Voluntary social reporting in three FTSE sectors: A comment on perception and legitimacy. In *Accounting, Auditing & Accountability*

Diamantopoulos, A., & Siguaw, J. A. (2006). Formative vs reflective indicators in measure development: Does the choice of indicators matter? British Journal of Management, 13(4), 263-282.

Du, S., Bhattacharya, C. B., & Sen, S. (2007). Reaping relational rewards from corporate social responsibility: The role of competitive positioning. *International Journal of Research in Marketing*. https://doi.org/10.1016/j.ijresmar.2007.01.001

Friedman, L. C. (2009). Tobacco industry use of corporate social responsibility tactics as a sword and a shield on secondhand smoke issues. *Journal of Law, Medicine and Ethics*. https://doi.org/10.1111/j.1748-720X.2009.00453.x

Gold, A. H., Malhotra, A., & Segars, A. H. (2001). Knowledge management: An organizational capabilities perspective. *Journal of* Management, *18*(1), 185-214.

Hair, J. F., Hult, G., Tomas, M., Ringle, C. M., & Sarstedt, M. (2017). *A primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*: SAGE Publications, Incorporated.

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modelling. *Journal of the Academy of Marketing Science*, *43*(1), 115–135.

Jablin, F., Putnam, L., Cheney, G., & Christensen, L. T. (2016). Organizational Identity: Linkages Between Internal and External Communication. In *The New Handbook of Organizational Communication*. https://doi.org/10.4135/9781412986243.n7 *European Journal of Marketing*, *53*(11), 2322-2347.

Kaur, P. (2013). The Effect Of CSR On Consumer's Buying Behavior Abstract : *International Jounal of Innovative Research & Development*.

Kanji, G. K., & Chopra, P. K. (2010). Corporate social responsibility in a global economy. *Total Quality Management and Business Excellence*. https://doi.org/10.1080/14783360903549808

Lee, K. H., & Shin, D. (2010). Consumers' responses to CSR activities: The linkage between increased awareness and purchase intention. *Public Relations Review*. https://doi.org/10.1016/j.pubrev.2009.10.014

Lichtenstein, D. R., Drumwright, M. E., & Braig, B. M. (2004). The effect of corporate social responsibility on customer donations to corporate-supported nonprofit. In *Journal of Marketing*. https://doi.org/10.1509/jmkg.68.4.16.42726

Mamun, M. A., & Ahmed, Z. U. (2009). Manager's vision for corporate social responsibility. *European Journal of Scientific Research*.

Marin, L., & Ruiz, S. (2007a). "I need you too!" Corporate identity attractiveness for consumers and the role of social responsibility. *Journal of Business Ethics*. https://doi.org/10.1007/s10551-006-9137-y

Marin, L., & Ruiz, S. (2007b). "I need you too!" Corporate identity attractiveness for consumers and the role of social responsibility. *Journal of Business Ethics*. https://doi.org/10.1007/s10551-006-9137-y

Napoli, J., Dickinson, S. J., Beverland, M. B., & Farrelly, F. (2014). Measuring consumer-based brand authenticity. *Journal of Business Research*. https://doi.org/10.1016/j.jbusres.2013.06.001

Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effect in multiple mediator models. *Behaviour Research Methods*, *40*, 879–891

Ramayah, T., Cheah, J., Chuah, F., Ting, H., & Memon, M. A. (2018). *Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 3.0: An Updated Guide and Practical Guide to Statistical Analysis* (2nd ed.). Kuala Lumpur, Malaysia: Pearson

Rim, H., & Kim, S. (2016). Dimensions of corporate social responsibility (CSR) skepticism and their impacts on public evaluations toward CSR. *Journal of Public Relations Research*. https://doi.org/10.1080/1062726X.2016.1261702

Shim, Kyujin, Chung, M., & Kim, Y. (2017). Does ethical orientation matter? Determinants of public reaction to CSR communication. *Public Relations Review*. https://doi.org/10.1016/j.pubrev.2017.05.001

Shim, KyuJin, & Kim, S. (2019). Consumers' ethical orientation and pro-firm behavioral response to CSR. *Asian Journal of Business Ethics*. https://doi.org/10.1007/s13520-019-00091-6

Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J. W., Ting, H., Vaithilingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: Guidelines for using PLSpredict.