



UNIVERSIDADE CATÓLICA PORTUGUESA

THE ROLE OF THE CSR STRATEGY IN BUILDING CUSTOMER TRUST IN THE FAST FASHION SECTOR: A CASE STUDY ON ABOUT YOU'S CSR STRATEGY.

Dissertation submitted to Universidade Católica Portuguesa
to obtain a Master's Degree in Communication Sciences with
the Specialization in Strategic Communication and
Leadership

By

Lene Schiebahn

Universidade Católica Portuguesa

June 2023



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Abstract

A comprehensive CSR (Corporate Social Responsibility) strategy is becoming increasingly important in the fashion industry. Especially since the COVID-19 pandemic, customers are increasingly paying attention to how their clothing is produced sustainably and fairly. Research is also increasingly addressing the issue of CSR strategy. There is already initial research proving that CSR strategies and their communication can influence the relationship with stakeholders.

This thesis deals with the influence of the CSR strategy on the brand attitude and the brand trust of the customers based on the case study of the online fashion retailer ABOUT YOU. The company is one of the fastest growing fashion retailers on the German market, positioning itself as a pioneer in the industry when it comes to sustainability. Therefore, the consideration of the CSR strategy of the company is particularly relevant. In this dissertation, a content analysis according to Mayring is conducted. Based on this, a quantitative customer survey is conducted. The data are analyzed in more detail in SPSS, a software for advanced statistical analysis. The qualitative data analysis of the CSR strategy of the company ABOUT YOU forms a context in which the following qualitative data collection is embedded.

In the quantitative data evaluation the independent variables - whose influence is underestimated - are transparency of communication, profit motivation, and transparency of motivation.

The empirical investigation of the research questions reveals that the perceived CSR strategy significantly affects brand attitude and trust. Transparent communication of the CSR strategy has a significant positive influence on brand attitude and brand trust. On the other hand, the company's profit motivation significantly negatively affects the two dependent variables, which are customer trust and brand attitude. However, transparent communication about the profit motivation can offset its harmful effects. For the company ABOUT YOU, the results of this evaluation in connection with the conducted content analysis mean that a more transparent communication of the strategy and the motivation at the touchpoints with the customers can strengthen the brand attitude and their trust.

Keywords: CSR strategy, CSR communication, brand trust, brand attitude, transparent communication, profit motivation, fashion.

Resumo

Uma estratégia abrangente de Responsabilidade Social Corporativa (RSC) está a tornar-se cada vez mais importante na indústria da moda. Especialmente desde a pandemia da COVID-19, os consumidores estão cada vez mais atentos à forma como o seu vestuário é produzido e se esta é sustentável e justa. A investigação também tem vindo a debruçar-se, cada vez mais, sobre as estratégias de RSC. Investigações anteriores provam que as estratégias de RSC e a sua comunicação podem influenciar a relação com as partes interessadas.

Esta tese aborda a influência da estratégia de RSC na atitude em relação à marca e na confiança dos consumidores na marca, com base no estudo de caso do retalhista online de moda ABOUT YOU. A empresa é um dos retalhistas online de moda com crescimento mais rápido no mercado alemão, posicionando-se como pioneira no sector no que diz respeito à sustentabilidade. Assim, o estudo da estratégia de RSC desta empresa é particularmente relevante. Nesta dissertação, é efectuada uma análise de conteúdo de acordo com os parâmetros definidos por Mayring. Com base nisso, é realizado um inquérito quantitativo aos consumidores. Os dados são analisados em mais pormenor através do SPSS, um software para análise estatística avançada. A análise de dados qualitativos da estratégia de RSC da empresa ABOUT YOU fornece o contexto no qual se insere a posterior recolha de dados qualitativos.

Na avaliação dos dados quantitativos, as variáveis independentes, cuja influência é subestimada, são a transparência da comunicação, a motivação para o lucro e a transparência da motivação.

A investigação empírica das questões de investigação revela que a estratégia de RSC percebida afecta significativamente a atitude e a confiança na marca. A comunicação transparente da estratégia de RSC tem uma influência positiva significativa na atitude dos consumidores em relação à marca e na confiança que têm na mesma. Por outro lado, a motivação da empresa para o lucro afecta significativamente, de forma negativa, as duas variáveis dependentes que são confiança do cliente e atitude da marca. No entanto, uma comunicação transparente sobre a motivação para o lucro pode compensar os efeitos nocivos da mesma. Para a empresa ABOUT YOU, os resultados desta avaliação, em ligação com a análise de conteúdo efectuada, significam que uma comunicação mais transparente sobre a sua estratégia motivações nos pontos de contacto com os consumidores pode reforçar a atitude em relação à marca e a sua confiança na mesma.

Palavras-chave: Estratégia de RSC, comunicação de RSC, confiança na marca, atitude em relação à marca, comunicação transparente, motivação para o lucro, moda.

Dedication

I dedicate this dissertation
to my parents Elke Schiebahn and Holger Bruns.

I appreciate your support in the small everyday things and in the tremendous groundbreaking moments. You give me the space, love, and support needed to evolve and find my way.

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This thesis was written during my Master's in Strategic Communication and Leadership at the Católica University of Lisbon. The work helped me to find my professional path and taught me patience and perseverance. I am indebted to many people who have supported me in this work.

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Statement of original authorship

I declare that the information in this dissertation results from my work. Where the work and research have been used, published, or unpublished, complete acknowledgments, according to the academic convention used in *Universidade Católica Portuguesa*, have been given. I also hereby declare that this thesis has not been presented or published before.

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1. Introduction

1.1. Background and Justification of the Research

Stakeholders expect companies to assume more and more social responsibility. This is accompanied by ever-higher demands on the corporate social responsibility (CSR) strategy of companies (Colleoni, 2013; Dawkins & Lewis, 2003). The importance of corporate social responsibility thereby increased regardless of the industry (Carroll & Shabana, 2010). This development is underlined, among other things, by the increasing expenditure of companies to implement their CSR activities (Luo & Bhattacharya, 2006).

In this context, a successful CSR strategy includes not only the actual efforts carried out by companies but also the communication of these (Viererbl & Koch, 2022). Companies try to use these communication activities in a targeted way in order to meet the demands of stakeholders (Dawkins & Lewis, 2003; Lock & Schulz-Knappe, 2018). In this context, CSR communication can be perceived both positively and negatively. Recipients of CSR messages are often skeptical of them and perceive them as greenwashing (Eisenegger & Schranz, 2011).

This is a problem that the fast fashion industry, in particular, has to deal with. In this industry, stakeholders have an especially critical view of companies' CSR activities. This development can be increasingly observed since the COVID-19 pandemic (Vătămănescu et al., 2021). For example, stakeholders are increasingly demanding transparent communication in supply chains. The fast fashion industry is also coming under increasing pressure for having a major impact on climate change.

This dissertation adds to the growing body of research on CSR strategies in the fast fashion industry. In doing so, this research addresses the impact of CSR strategy on customer trust and attitude towards the brand. The research will focus on fast fashion retailer and fast fashion producer ABOUT YOU. In this context, the research will analyze the influence of perceived CSR strategy on consumer trust and attitudes towards the brand. Do customers perceive the company's CSR activities as credible? Does the communication of these CSR efforts have an impact on customer trust and attitude towards the company? How critical is the transparent communication of these activities? Can CSR communication be seen as greenwashing and thus have a negative impact on customer trust and their attitude towards the brand? How can ABOUT YOU meet the increasing demands of customers in the long term?

This research will, therefore, seek to make a relevant contribution to CSR research in the fashion industry by elaborating on the impact on the customers' relationship and examining the risks that can arise from the communication and implementation of CSR communication. Previous research highlights the relevance of CSR communication within the industry. However, it does not elaborate on the impact on the customers' relationship and does not examine the risks that can arise from the communication and implementation of CSR communication. This is the gap that this research aims to narrow.

1.2. Research problem framework

1.2.1. Research Objectives and Research Question

In order to conduct the subsequent empirical research, the aim of the research and the research question need to be defined beforehand. The main objective of this research is to understand the impact of a CSR strategy on customer trust and attitude towards a brand – in this case, ABOUT YOU – within the fast fashion industry. In doing so, both the CSR activities and their communication will be looked at more closely in order to be able to draw accurate conclusions about how customers react to the activities that are actually implemented and how these are communicated. In addition, the study will examine communication and actual CSR activities carried out to clarify the extent to which they influence each other in terms of customer trust and attitudes towards the brand. From the results of the study, it should also be possible to derive a scientific model that shows the relationship between the CSR strategy and customers' trust and attitude towards the brand. It should be understood whether the CSR strategy of the investigated company has a positive influence on the customer relationship or whether the actions and communication of ABOUT YOU are understood as greenwashing.

A downstream objective is, therefore, to derive concrete recommendations for practical action from the results of the work. The results of the study are intended to show what impact CSR has on customers and which aspects of the current strategy should be adapted in order to improve the relationship with customers and strengthen their trust.

From these objectives, the following research question can be derived:

What impact does ABOUT YOUs perceived CSR strategy has on customers' trust and brand perception?

The research question can be derived into more detailed sub-questions presented as follows:

1. Is the CSR strategy implemented by ABOUT YOU perceived as adequate by customers?
2. How transparent is ABOUT YOU in communicating its CSR strategy?
3. What adjustments to the CSR strategy can the company make to improve its relationship with its customers?
4. Which aspects of the CSR strategy do ABOUT YOUs customers value the most?

In order to answer the research question and the related sub-questions, the revision of the research concepts' state of the art builds the framework for the subsequent empirical research. Basic concepts such as customer trust and brand attitude are defined, and the broad state of research on CSR and CSR communication is also mapped.

1.2.2. Scientific Positioning

For the further course of this scientific work and the following literature review, a scientific classification must first be made. The research work is conducted in the field of communication sciences. Communication studies cover a broad spectrum of communication fields, including corporate communication. This broad research field of corporate communications must be restricted for the following investigation, as not all previous empirical studies relate to CSR strategy and CSR communication.

According to Cornelissen (2013), corporate communication includes internal as well as external corporate communication. Other research describes corporate communication as the communication of a unified corporate image to all stakeholders that conveys a clear positioning and identity of the company (Cheney, 1991; Thøger Christensen, 2002). This view assumes that companies are seen as a unified construct, a unified body, in which individual organs can sometimes step out of line (Goodman, 1994; van Riel, 1995).

When examining the impact of CSR strategy on customer trust and perception, it is important to note that communication is focused on communication with external stakeholders. However, CSR communication is described as a holistic communication strategy with all stakeholders, internal and external (Ihlen et al., 2011; Lindgreen & Swaen, 2010; Morsing, 2006).

Taking these aspects into account, this thesis positions itself within interpretivism¹. As a result, an empirical case study dealing with the phenomenon of CSR strategy in the fast fashion industry and the relationship with the customers, using a specific example of the fast fashion industry is conducted. In the context of the empirical case study, a mixed methodology approach is chosen. First, a content analysis will be conducted. Based on the results, a customer survey will then be set up. The exact structure of the study is described in the next subsection. By linking observations and interpretations by the researcher and author with reference to collected measurements, the research can be classified in the interpretivism paradigm (Orlikowski & Baroudi, 1991).

¹ Interpretivism is a research approach that emphasizes the importance of understanding social phenomena through the subjective meanings and interpretations that individuals assign to them. It recognizes that reality is socially constructed and that human behavior is influenced by cultural, historical, and social contexts. (Bryman, A., & Bell, E. 2015)

1.3. Methodological Options and Research Design

As described above, this research provides a better understanding of the impact of a fast fashion company's CSR strategy on customers' trust and attitudes towards the brand. In doing so, the work offers an extension of existing models and the merging of different concepts and assumptions.

In order to gain insights into the impact of the fast fashion retailers' and producers' CSR strategy, a methodology must be found that addresses both the CSR activities and their communication, as well as the customers' perception of this strategy.

Case studies come from social science research (Johansson, 2007). In the history of case studies, different researchers have taken different positions. While Stake (1995) considers the case under study as the most important element of a case study, Yin (1994) describes the choice of methodology as the most central component. This study draws on Stake's definition of a case study "defined by interest in individual cases" (Stake, 1995: p. 134).

An important "feature of a case study is the use and" combination of several methods to look at the case from different perspectives. A case study focuses on one case while incorporating the context of the case. This characteristic can be referred to as explicative. Thus, when looking at a specific case, the characteristic focus on contextual events is an elementary component (Johansson, 2007)

The term case study does not have a clear definition. Hence a case can be interpreted in different ways and can therefore represent different study subjects. Thus, the case can be an object or a process. It can be theoretical, practical, or both (Johansson, 2007).

In order to reflect the complex context of the case on the CSR strategy of ABOUT YOU, a mixed methodology approach is chosen, which, as described, is common for conducting case studies. For this purpose, deductive content analysis is firstly conducted, through which the CSR strategy of ABOUT YOU is presented and evaluated based on the existing literature. Part of this content analysis is the examination of the company's Responsibility Report to be able to depict the actual CSR activities. Furthermore, to be able to evaluate the communication of this strategy in more detail, press releases and social media posts will also be examined. Furthermore, secondary sources such as newspaper articles will be considered. In the next step,

a hypothesis system will be designed, and a customer survey will be created to measure the actual impact of the perceived CSR strategy on customer trust and attitude towards the brand.

1.4. Structure

In the following section, the structure of this research will be discussed in more detail. The thesis is divided into **six Chapters**.

The **First Chapter** of the thesis introduces the relevance of the research. In addition, the framework of the research problem is illustrated and the objectives of the research are derived in this context. The research design of this master thesis is presented, as well as the structure of the thesis.

In the subsequent **Second Chapter** of the thesis, the current state of research is outlined, based on which the most important constructs of the research work are presented. In doing so, the chapter addresses the basics of CSR research and highlights the relevance of CSR research in the fast fashion industry. Based on existing literature, it also discusses the dependent variables of customer trust and attitude towards the brand. Finally, the state of research on the exact chain of effects of CSR on customer trust and brand attitude is mapped, from which the research gap is defined in the last step.

The **Third Chapter** deals with the research method. First, the research design is discussed. Subsequently, the case, the company ABOUT YOU, is presented to embed the entire study in a context. In the further course, qualitative and quantitative research implementation is described.

The **Fourth Chapter** maps the primary qualitative research data analysis and the subsequent quantitative customer survey.

The **Fifth Chapter** analyzes and discusses the results evaluated in the previous chapter.

Based on the fifth chapter, the **Sixth Chapter** deals with the summary of the results. Based on the results of the study, the limitations and implications for research are derived. Finally, the results and the related conclusions for the ABOUT YOU company are illustrated. In the context of this presentation, possible implications for the CSR strategy of ABOUT YOU are also discussed.

2. Conceptual Framework

2.1. Conceptual foundations

To ensure a uniform understanding of the term CSR strategy, the following subsection outlines the associated fundamentals of CSR in the fashion industry. In the context of this, other relevant terminology for the presented research will also be discussed.

2.1.1. Conceptual Foundation of CSR Strategy in the fashion industry

The following section presents the conceptual foundation of CSR strategy in the fashion industry. In this context, the definition of corporate social responsibility and CSR communication is discussed individually based on the existing literature. Subsequently, the importance of CSR and CSR communication in the fashion industry is elaborated.

2.1.1.1. Definition of Corporate Social Responsibility

Corporate Social Responsibility is considered a modern mantra in managing companies (Asif et al., 2013). Cummings and Daellenbach (2009), based on 40 years of research in strategic management, defined CSR as one of five key areas with growing importance. CSR is considered a widely researched field with various definitions of the term (Ihlen et al., 2011). Among others, this leads to the term corporate citizenship or sustainability describing similar management concepts (Cho et al., 2017). However, the different definitions all have a similar origin. This origin was established in 1975 and describes a businessman's responsibility to include society's goals and values in decision-making (Bowen, 2013; Davis, 1975).

As companies are increasingly required by law to assume social responsibility, other definitions refer to CSR as describing activities that go beyond legal obligations (Davis, 1975).

The most comprehensive description of CSR for a long time comes from Carroll (1991), who divides a company's responsibility into the fields of economic, legal, ethical, and discretionary obligations. For this, Carroll sets up a pyramid model, which is divided into the following levels:

1. Economic responsibility, which describes the economic success of a company and can be understood as a basis for further commitment.
2. Legal responsibility, which makes the company capable of action.
3. Ethical responsibility describes just actions towards the society that go beyond the legal requirements.

4. Discretionary responsibility addresses the philanthropic actions of a company that support the common good.

Due to its many facets, CSR is a complex concept that is difficult to define (Sarkar & Searcy, 2016; Sheehy, 2015). In addition, definitions of CSR change over time with the needs of society (Moon & Gond, 2011). Despite the different definitions, responsibility towards stakeholders is emphasized in many of them (Sweeney & Coughlan, 2008). Companies have a variety of internal and external stakeholders, each of whom has a different interest in the company (Freeman, 2010). These stakeholders have a particular interest in the CSR activities of the company, which is increasing. The growing demand for a company's CSR activities can be observed among both internal and external stakeholders (Asif et al., 2013; Colleoni, 2013; Dawkins & Lewis, 2003). According to some studies, CSR activities are intended to strengthen relationships with stakeholders. These activities may include considering stakeholder demands and developing actions to meet them (Ihlen et al., 2011).

CSR activities can be observed in a wide variety of areas, such as environmental protection initiatives, social engagement, and commitment to fair labor conditions (Ailawadi et al., 2014). Different definitions of CSR often emphasize different aspects to different degrees (Asif et al., 2013).

These definitions focus less on voluntary social engagement and place stakeholder relationships in the foreground (Viererbl & Koch, 2022).

One of the most comprehensive definitions currently available is offered by Sarkar and Searcy (2016), who, based on 110 CSR descriptions, provided the following definition:

“CSR is primarily about companies fulfilling their core economic responsibilities and voluntarily going beyond minimum legal requirements to ensure that they act ethically in all their activities and consider the impact of their actions on stakeholders in society while contributing to global sustainability” (p. 1433).

Numerous studies show that CSR activities can have a positive impact on a company's performance. Among others, the dependence on purchase intention, customer satisfaction, and overall financial performance of a company have been studied (Chu & Lin, 2013; Ellen et al., 2006; Kim & Park, 2011; Pava & Krausz, 1996; Ragas & Roberts, 2009).

Other studies show that not all CSR activities have an effect or even that they could have a negative effect (Einwiller et al., 2019). Initial research argues that this effect can also be attributed to the communication of CSR (Bachmann & Ingenhoff, 2016). This topic is discussed in more detail in the research state in Chapter 2.2 of this thesis.

2.1.1.2. Definition of CSR Communication

As already presented in the section on corporate social responsibility, some scientific definitions address the special role of stakeholders. Therefore, communication of CSR activities with stakeholders is an important part of a CSR strategy (Ihlen et al., 2011; Lindgreen & Swaen, 2010; Morsing et al., 2008) and is considered in the literature as an important prerequisite for achieving corporate success and for the legitimacy of entrepreneurship (Lock & Schulz-Knappe, 2018).

CSR communication encompasses all corporate communications that describe CSR efforts and CSR-related processes (Ihlen et al., 2011). A company's CSR messages may relate to its involvement in a social cause or to the cause itself. In contrast to other corporate communication, it does not deal with product information or similar but with aspects of corporate identity (Morsing, 2006). Therefore, a company should always emphasize its own relation to a social cause (Menon & Kahn, 2003).

The company's motives play a central role in the credibility of a CSR campaign because the communication of CSR efforts is so closely linked to and provides insight into the company's identity (Fein & Hilton, 1994). Stakeholders distinguish between intrinsic, social motives of the company and extrinsic, performance-oriented motives (Du et al., 2011). Some studies suggest that communication of profit-oriented CSR is perceived less positively than social-oriented approaches (Becker-Olsen et al., 2006). However, other studies show that stakeholder perception is also due to the transparency of communication. For example, some studies describe that if the partially extrinsic CSR motives are communicated transparently, this can have a positive influence on stakeholder perception (Du et al., 2011; Ellen et al., 2006).

Other studies describe that too intensive communication of CSR activities can negatively influence stakeholder perceptions, as this can be perceived as over-controlling (Lindgreen & Swaen, 2010; Morsing, 2006). As the relevance of CSR activities increases, so does the skepticism of communicating them. Thus, the communication of CSR efforts can often be understood as greenwashing² (Gatti et al., 2019).

² "Greenwashing refers to the practice of falsely promoting an organization's environmental efforts or spending more resources to promote the organization as green than are spent to actually engage in environmentally sound practices" (K. Becker-Olsen & Potucek, 2013)

Furthermore, the literature discusses whether the perception of CSR communication is industry dependent. The impact of CSR activities and communication could thus depend on the trustworthiness of the industry in question. For example, studies assume that CSR efforts in untrustworthy industries such as tobacco hardly led to any positive effects. (Palazzo & Richter, 2005). This phenomenon and the effect of CSR communication on customer trust and brand attitude are discussed in more detail in the State of Research, Chapter 2.2.

2.1.1.3. Corporate Social Responsibility in the fashion industry

The following section describes the current state of CSR research in the fashion industry. As described, the relevance of CSR and CSR communication for stakeholder management continues to increase regardless of the industry. This development can also be observed in the fashion industry. Initial studies confirm that social responsibility and transparency are becoming increasingly important in this industry, especially since the start of the COVID-19 pandemic. (Vătămănescu et al., 2021). According to initial research, this can be attributed to the fact that during the COVID-19 pandemic, people were confronted with the insecure and fragile structures in which society is living. This leads to many consumers becoming more concerned with the uncertainties of our future, including climate change. As a result, many consumers are placing greater demands on companies to act accordingly and incorporate potential risks into their strategy (Bratianu & Bejinaru, 2021; Syrett & Devine, 2012).

This development is not surprising, given the particular environmental responsibilities of the textile industry. It is also related, in part, to the rapid growth of the industry. The forecast for global fashion market growth predicts an increase from \$1.5 trillion to approximately \$2.25 trillion by 2025 (Papamichael et al., 2022). With this strong growth forecast, it is important to remember that the fashion industry is one of the major contributors to environmental pollution. Currently, the life cycle of clothing is planned in such a way that it is disposed of early due to rapid obsolescence and poor quality. This, in turn, accelerates the change of trend in the fashion industry and enables quick profits. However, this trend also generates an enormous amount of waste (Kozłowski et al., 2018).

The fashion industry consumes about 79 billion cubic meters of water annually, which is roughly 20 percent of the world's total water consumption. The industry is also responsible for about 1.7 billion tons of Co2 emissions, which comprises circa 10 percent of total CO2 emissions. In addition, the industry produces approximately 92 million tons of textile waste (European Parliament, 2019). This unsustainable use of resources has a significant impact on the global climate and fosters natural disasters (Mishra et al., 2020).

A McKinsey study (2020) found that sustainable production efforts and greenhouse gas emission savings in the fashion industry are far from far-reaching enough. Using current measures, the industry would miss the 1.5-degree target by 50 percent. This means that current efforts will only result in the industry still emitting 50 percent too much CO2 in 2030, then it should meet the 1.5-degree target.

These figures clearly highlight the special responsibility of the fashion industry. However, the development of new, sustainable business models and the promotion of sustainable consumption also require support from legislators. The European Commission has therefore drafted an EU strategy for more sustainability in the fashion industry, focusing on circular textiles. The strategy aims to create additional conditions and incentives for a sustainable fashion market by 2030 (*EU Strategy for Sustainable and Circular Textiles*, 2022).

The change described in the draft law towards a circular economy goes hand in hand with the increasing knowledge growth of consumers. They are becoming increasingly informed about the social and ecological consequences of their consumption behavior. This development is leading to a trend in the consumption of sustainable textiles. Due to the growing knowledge of sustainable consumption among younger generations, sustainable clothing is gaining economic importance (Colasante & D'Adamo, 2021). Generation Z³, in particular, plays a crucial role in this regard, representing an important purchasing power and increasingly relying on sustainable alternatives and consuming second-hand clothing, for example, (D'Adamo et al., 2022).

Despite the increased sense of responsibility of young consumers, environmental issues are particularly discussed in connection with clothing production. However, social and economic responsibility is often neglected in the fashion industry (Colasante & D'Adamo, 2021).

In order to support the development of transparent communication in the apparel industry and promote conscious consumption, Fashion Revolution has set up the Fashion Transparency Index 2022. The Fashion Transparency Index is an annual review of 250 of the world's largest fashion brands. Many of these fashion brands are also marketed by the online retailer examined in this case study (ABOUT YOU). Brands are rated according to their level of disclosure of human rights and environmental policies, practices, and impacts on their own operations and supply chains. In the 2022 Fashion Transparency Index, 17 of the 250 brands received a score of zero percent in the transparency of their communications. Thirty-six brands scored with an average score. Only three brands managed a score of over 70 percent in their transparent communications.

In addition to these findings, the Fashion Revolution report highlights that transparent communication and disclosure of current sustainability standards and supply chains are only the first steps and cannot bring about radical changes. At the same time, transparency should not be confused with sustainability, according to the Fashion Revolution report. Nevertheless,

³ The first generation to grow up in a completely digitized world. The members were born from 1995 onward (see Klaffke, 2014, p. 14).

the report evaluates transparent communication as a necessary step for more responsibility in the fashion industry. The report emphasizes that, without transparency, achieving sustainable, accountable, and fair conditions in the fashion industry is not feasible (Issuu, 2022).

As presented earlier, transparency is also seen as an important factor in CSR communication. According to the current state of studies, this observation can also be applied to CSR communication in the fashion industry.

For example, current studies assume that image-oriented messages⁴ reduce the credibility of a fashion retailer and increase consumer skepticism. (Ginder & Byun, 2022).

CSR research in the fashion industry also shows that small companies are less engaged in CSR activities than large companies. In addition, the study revealed that brands from the fashion sector position themselves most strongly in CSR communication (Colucci et al., 2020).

The perception of CSR communication as greenwashing also poses some risks for fashion brands in the fashion industry. In order to protect small and medium-sized companies that actually act in a sustainable and socially responsible way and to ensure transparent communication, the introduction of reliable and transparent certification systems plays a crucial role (Adamkiewicz et al., 2022).

⁴ „Image Orientation: The claim associates an organization with an environmental cause or activity for which there is broad-based public support.

Example (a): "We are committed to preserving our forests."

Example (b): "We urge that you support the movement to preserve our wetlands." (Carlson et al., 1993)

2.1.2. Conceptual Foundation of Customer Trust

Trust is a central concept of the present work. This is described as customer trust. In order to ensure a uniform understanding of the term, it is defined here based on the situational trust model of Mayer, Davis, and Schollmann (1995). The construct of customer trust will be explained in more detail in this Subchapter.

The situational trust model describes trust from different perspectives. It addresses the prerequisite for the emergence of trust, the trust itself, and the impact of the trust that has been raised. The model is point-in-time related. This refers to measuring the trust relationship at a particular point in time, although the concept of trust can be described as changing over time (Mayer et al., 1995). Since the qualitative data collection of this thesis can only theoretically inquire whether the respondent would trust and it does not come to the step of trust, only the aspects of the emergence of trust and trust as a construct are considered.

The situational trust model lists that trust is based on ability, benevolence, and integrity. These three elements are explained in more detail below.

Ability summarizes a group of competencies, characteristics, and skills in a particular subject area that enables a party to have an influence on it. This aspect always relates to a specific topic area and cannot be generalized. If a party has particular expertise in one subject area, this trust-promoting factor cannot be easily extended to other subject areas. It can be deduced from these findings that trust is related to a specific topic (Zand, 1972).

Benevolence describes the degree to which the trusting party wants something good for the trusting party, apart from their own egoistic motives. This trust factor describes the bond between trust giver and trust taker (Mayer et al., 1995).

In this construct, integrity understands that the trusting party holds the trusting party to a set of principles that it classifies as acceptable. Both the acceptance of these principles and the adherence to them are important in this context (McFall, 1987).

Meifert's (2003) approach also assumes that trust is built on perceived competence, integrity, and ethos. Benevolence and ethos can be used synonymously here (Meifert, 2003 66 ff.). Ability describes, in the situational trust model, the competence that motivates a trust giver to

trust. Based on these factors, competence, integrity, and ethos, the trust giver can justify his raised trust. Benevolence addresses the fact that the trust giver expects not to be harmed by the trust giver, and it also describes the trust giver's expectation that his needs will be taken into account and respected (Meifert, 2003, p.68).

Principles of the recipient of trust, such as openness, honesty, reliability, and credibility, are described as the basis for establishing trust. Meifert (2003) elaborates that openness means the transparent flow of information. Credibility is described here as keeping promises (pp.65).

All three factors must be fulfilled to a certain degree in order for the trust giver to trust the trust taker. Ability, benevolence, and integrity can vary independently but are not uncorrelated. (Mayer et al., 1995).

In the situational trust model, it is described that at the beginning of a relationship, it is difficult to assess whether a person is benevolent towards another. Information about integrity, on the other hand, is easier to obtain. Thus, it can be assumed that at the beginning of a relationship, integrity plays a more important role than benevolence. Over time, the importance of the two factors equalizes as the trust giver learns to assess the benevolence of the trust recipient (Mayer et al., 1995, p. 722).

In addition to the three factors, the willingness to trust plays an important role as a characteristic of the trust giver. Some people tend to trust more quickly than others. This factor must not be disregarded in the formation of trust (Mayer et al., 1995, p. 714).

If all three factors are sufficiently fulfilled, and the trust giver brings along the readiness to trust, it comes to trust. This creates a risk on the part of the trust giver. The fundamental willingness is not yet a risk taken. Only when trust is established does the trust provider make himself vulnerable and thus engage in risk behavior. Whether this risk behavior is entered also depends on how the trust provider assesses the expectations of being disappointed. If he assumes it is worth taking the risk and considers a positive outcome more likely, trust occurs. In the model, trust is described as a reciprocal process. If trust is confirmed, this strengthens the trust of the trust giver for the future (Mayer et al., 1995, p. 720 ff.).

Since the investigation model of this work only theoretically queried whether it would be trusted, the model finds application only up to the risk readiness. The model is summarized graphically below (Figure 1).

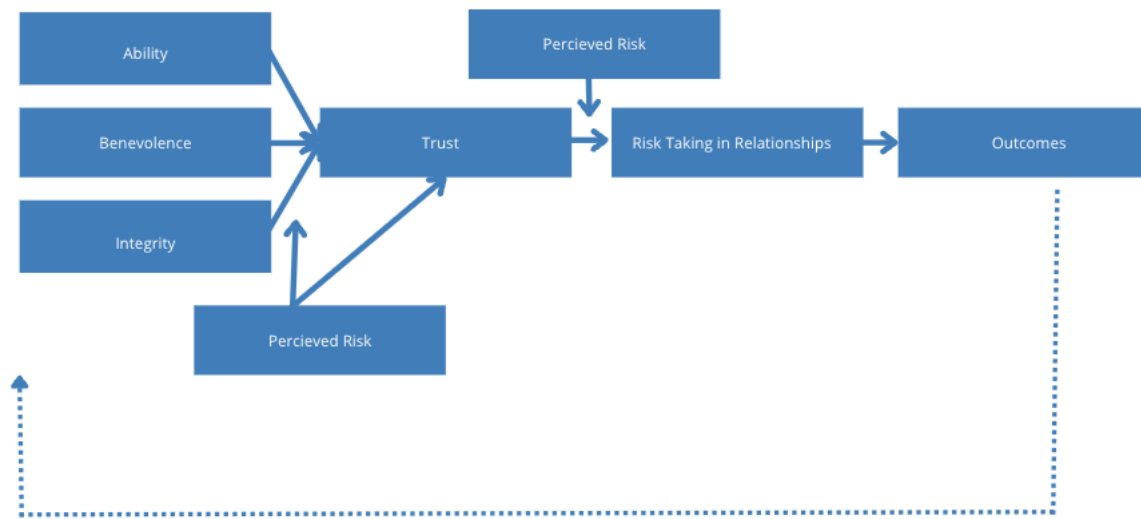


Figure 1: Proposed Model of Trust

Source: Adapted from Modell Mayer, Davis, Schoormann (1995)

In this research, we refer to trust in the consumer context. For the delineation of customer trust, the following section refers to the situational trust model of Mayer et al. (Mayer et al., 1995).

In addition to Mayer et al.'s model, Sabrina Hegner's (2012) model is used to conceptualize customer trust. She, too, uses the three factors from the situational trust model in her research design, which is extended here by the factor of predictability. According to Hegner, competence and predictability can be summarized under cognitive trustworthiness⁵, while benevolence and integrity fall under affective trustworthiness⁶ (Hegner, 2012, p.230). Since the research model of this thesis is based on the design of Mayer et al. and the research of Hegner (2012) was only added in a supportive way.

⁵ The cognitive component is particularly evident in the weighing of available or insufficient information. Trust cannot exist completely on a cognitive level, because otherwise it would not be trust but assured knowledge. Without a cognitive component, however, trust cannot exist either, because otherwise it would be blind faith. The cognitive component comprises different elements in the literature. Two have proven to be particularly valid: competence and predictability (Hegner, 2012).

⁶ [...] integrity and honesty are essential elements of affective [or emotional] trustworthiness (Hegner, 2012)

2.1.3. Conceptual Foundation of Brand Attitude

In addition to customer trust, brand attitude is a key concept in this research work. Therefore, the following section takes a closer look at the scientific definition of this term to ensure a uniform understanding.

Brand attitude describes a necessary communicative effect to position a brand successfully and to cause a brand to purchase (Ajzen & Fishbein, 1975). In the literature of advertising psychology, according to Fishbein and Ajzen (1975), brand attitude is viewed as a diagnostic value. This means that it is a value of a random variable that results as the most probable value in a large number of trials. Other research views brand attitude as relating to the buyer's overall evaluation. Thus, this approach combines the general notion of buyer cognitive beliefs and evaluation and assumes that these interact with each other, leading to an overall evaluation of a brand. The perceived suitability of the brand to fulfill a current motive is considered (Percy & Rossiter, 1992). This definition of brand attitude is also supported by another research. In this context, attitude means the suitability of an object or brand to satisfy a need (Kroeber-Riel, 2003 p.169). This case study refers to the three-component theory as the definition of brand attitude. The three-component theory distinguishes between reaction and attitude. The attitude is influenced by a stimulus. Attitude is an intervening variable and is composed of an affective, cognitive, and conative dimension. Thus, it is assumed that there is an underlying consistency of thinking, feeling, and acting. The affective component describes the evoked emotion. The cognitive component stands for mental processing. The conative dimension describes the intention to behave in a certain way. This research model is the established definition model in market research (Rosenberg et al., 1960)

The attitude is also defined as a behavior towards an object or brand, repeatedly reacting positively or negatively. It has a direct effect on behavioral intention and an indirect effect on behavior (Trommsdorff, 2008).

According to Kroeber-Riel and Werner, attitude can be measured using general questions such as "How good/bad do you rate the brand on a scale of 1-7". Although this method leads to valid results, it does not consider the division into the emotional and motivational components (Kroeber-Riel, 2003, p.169).

2.2. State of the research in the field of trust and CSR communication in the fashion industry

2.2.1. Criteria for critical appraisal

In the following subchapter, the current state of research on CSR strategy in relation to consumer trust and brand attitudes is presented. Particular reference is made to the fashion industry.

It should be noted in advance that the effect of CSR strategy on stakeholder perceptions in the fashion industry is still a young field of research, as the relevance of the topic in this industry is just increasing. Therefore, the following section will first focus on the research status of the effect of CSR on consumer trust and brand attitude. Subsequently, the current state of research in the fashion industry will be depicted, and the relevance of the topic will be shown.

Due to the novelty of the research in the field of CSR communication in the fashion industry, a literature-based extension of the terms trust and brand trust is allowed at this point. Trust is extended to authenticity and credibility. Credibility and authenticity can be used synonymously (Exler, 2008). Trust and credibility are broad terms, whereby credibility is repeatedly seen as a component of trust or is even used synonymously (Dernbach, 2005). Thus, consumer trust can also be extended to brand credibility. This extension of the terms allows considering the studies that investigate brand credibility as a dependent variable.

In addition, the state of CSR research in relation to stakeholders is much more broadly researched than research on the effects of CSR communication on customer behavior.

Customers are among the most important stakeholder groups (Freeman, 2010). Therefore, studies dealing with stakeholder trust and attitudes are also used.

Following the presentation of the current state of research, the studies are subjected to a critical appraisal. This is done on the basis of specific criteria. The criteria are the composition of the sample of the study, the media studied, and the brands and products used. Two other factors included in the critical appraisal are the selection and the measurement process of the dependent variables.

2.2.2. Current state of the research on the effect of CSR on brand trust and customers' attitude towards the brand

The most important chain of effects in this research is the connection between the perceived CSR strategy, customers' trust, and their attitude towards a brand. No research could be found on precisely this chain of effects in the fashion industry. However, the high density of research in the field of CSR strategies and CSR communication underlines the relevance of the present research. Therefore, in the following subchapter, the current state of research on the impact of CSR on customers' trust and brand perception will be discussed first.

In recent years, the expectation of stakeholders that companies assume social responsibility has grown strongly. The growing interest in CSR activities can be observed among a broad spectrum of stakeholder groups. Corporate social responsibility is becoming increasingly relevant for internal stakeholders such as employees but also for external legislators, investors, and customers. This development is underlined, among other things, by the increasing expenditures of companies to implement their CSR activities (Luo & Bhattacharya, 2006). Dawkins and Lewis (2003) already describe this demand of stakeholders in 2003 and deduce from the results of their study that a central challenge for companies is to define the boundaries of the newly recognized responsibility. However, more recent studies also emphasize the relevance of a CSR strategy for stakeholder management and assume that the importance of corporate social responsibility has increased regardless of the industry (Carroll & Shabana, 2010; Colleoni, 2013).

Numerous studies not only elaborate on the increasing demands of stakeholders but also examine the long-term effects of a comprehensive CSR strategy. For example, Du et al. (2010) presents the positive influences of CSR strategy on stakeholders' attitudes, such as purchasing behavior, in their study while also addressing the long-term benefits. They describe that CSR activities support the development of a company's image in the long term and strengthen the relationship with stakeholders. The study also addresses the fact that due to the existing skepticism of stakeholders, CSR must be clearly communicated to them in order to maximize the corporate benefits (Du et al., 2010). Other studies also show that the extent of communicated CSR has a positive effect on corporate legitimacy and the associated perception of the company by stakeholders, despite a high degree of skepticism on the part of stakeholders (Bachmann & Ingenhoff, 2016; Lock & Schulz-Knappe, 2018). The study by Ragas and Roberts (2009) also

assumes that the communication of CSR activities has a positive influence on the attitude towards a company by stakeholders. Here, they specifically focus on the positive influence on the perceived sincerity of a company by regular customers. This result is supported by Choi and La (2013), among others, whose study assumes that perceived CSR strategy has a significant impact on customer trust and loyalty.

Other studies assume that the influence of perceived CSR strategy depends on the perceived motives of the company. For example, the research of Back-Oslen et al. (2016) describes that companies that are perceived as intrinsically motivated by communicating their CSR activities can improve their customers' attitudes toward the company. Conversely, companies perceived as extrinsically motivated are assumed to experience a negative impact on brand attitudes through the communication of CSR activities. In summary, these studies assume that communication of profit-oriented CSR is perceived less positively than social-oriented approaches (K. L. Becker-Olsen et al., 2006; Du et al., 2011).

Park et al.'s (2017) study also shows that higher ethical standards of a company lead customers to perceive CSR activities more intensely and to trust the company more than companies with low ethical standards. A recent study from 2021 assumes that CSR has a positive effect on corporate reputation. Furthermore, corporate reputation can have a positive mediating impact on customer trust, which is consistent with the results of Park et al.'s (2017) study and underscores Du et al.' (2011) findings (Fatmawati & Fauzan, 2021).

A similar result already emerges (2005) from a study by Palazzo and Richter (2005). In their research, they examine the perception of CSR activities in the tobacco industry and observe that, in markets with low ethical standards, CSR efforts can lead to hardly any positive or even negative effects on stakeholders' perceptions.

Some studies suggest that the impact on customers' attitudes depends on factors other than the motives of the company and the associated ethical standards. For example, the study by Ellen et al. (2006) shows that customer attribution is much more complex than just self- or other-centered motives. The study shows that if CSR is communicated transparently, it can have a positive impact on stakeholder perceptions, even if the motives are partly extrinsic. According to Ellen et al.'s findings, being transparent about the motives is important. These findings are echoed, among others, in recent studies in greenwashing, a relevant research field due to growing environmental concerns (Gatti et al., 2019). For example, results in this field of the study indicate that false claims by companies about CSR activities are perceived by customers

as untrustworthy, and greenwashing negatively affects their trust and attitude towards the company (Orazi & Chan, 2020; Schmuck et al., 2018).

Thus, different positions are discussed in the research literature on the chain of effects of CSR on customers' trust and attitude towards the brand. While, as presented, some studies assume that CSR activities have a purely positive impact on brand attitudes and brand trust, most studies assume that this positive impact is linked to other factors, such as the motives of the company, transparent communication, the ethical standards of a company and of an entire industry, and corporate reputation. Another factor currently being discussed in research is the discrepancy between the actual CSR activities implemented and the extent of CSR activities communicated. If this is perceived as too great, it has a negative impact on attitudes toward a company (Viererbl & Koch, 2022). Despite differences in sentiment, the literature suggests that the perceived CSR strategy has a positive influence, even though this relationship appears to be related to the aforementioned factors of motives of the company, transparent communication, ethical standards of a company and an entire industry, and corporate reputation.

2.2.3. Critical appraisal of the current state of research on the effect of CSR on brand trust and customers' attitude towards the brand

In the following section, a critical appraisal of the studies on the effect of CSR on brand trust and customers' attitude towards the brand just presented will be carried out using the criteria from 2.2.1. These are a composition of the sample, the media studied, and the brands and products used. For this purpose, the research status presented will first be examined in order to evaluate the previously defined research gap and research question.

It should first be noted that most of the studies listed were conducted in an academic context, so the subjects were often students. This could make the transferability of the study problematic. It is to be determined in the further course of this work whether this target group corresponds to the buyer group of the selected company. It should also be noted that the studies were conducted in different countries. However, an international comparison between the U.S. and Germany was made in the study by Schmuck et al. (2018), nevertheless, the global view of the topic is missing overall in the research state presented. In the depicted state of research, predominantly quantitative studies were presented. The sample size in almost all of these studies is well over 100 participants. In addition, the research state takes into account a case study (Ragas & Roberts, 2009) on the fast food chain Chipotle in which mainly in-depth interviews and an additional survey and text evaluations have been conducted. The study by Du et al. (2011) includes six focus groups with 8-10 participants each. In addition, Gatti et al. (2019) conduct a content analysis of 94 academic articles. Dawkins & Lewis (2003), Du et al. (2010) and Palazzo and Richter (2005) conduct literature analyses in their studies. Thus, it can be stated that the state of research reflects different research methods, and the samples presented are representative in size. Regarding the markets and products studied, it should be noted that the research state addresses the fast-food industry and the tobacco market. However, no studies on the mapped impact chain of the effect of CSR on brand trust and customers' attitudes towards the brand in the fashion industry could be identified. Only the study by Lock and Schulz-Knappe (2018) deals with the effect of the credibility of CSR communication of fashion companies on legitimacy and thus only examines one partial aspect of the impact chain.

Based on the presented state of research and the critical appraisal, identified research gaps in the effect of CSR communication on customer behavior in the fashion industry can be confirmed. While the research field of the effect of CSR communication on stakeholder management is already quite broadly researched, a gap emerges in the research of customer

relationships. Another gap can be seen in CSR communication in the fashion industry. Valid measurements of the required cause-effect relationships can be affirmed, especially with regard to the effects of CSR communication on customer trust. Valid measurements of required impact relationships can be affirmed, primarily related to the impact of CSR communication on customer trust. However, most studies only address the effect of CSR communication and do not consider the entire CSR strategy. Furthermore, some of the studies presented have examined the relationship with stakeholders, which includes customers, but have not specifically examined customer trust and how they perceive the brand. Furthermore, as mentioned above, the impact chain has not yet been studied in the fashion industry, which, as described in 2.1.1.3, is particularly demanding.

In the course of the next section, the ABOUT YOU brand is introduced, and the research model is discussed. Thereby, the conception of the qualitative study as well as the conception of the quantitative study to be conducted, will be discussed.

3. Research Methodology

3.1. Hypothesis Definition

The following subchapter presents the hypotheses that will be evaluated by this case study. These are examined in greater detail in the quantitative analysis. The hypotheses of the present work are based on the state of the research presented.

As mentioned above, some studies assume that the transparency of the communication of CSR activities can have an influence on the perception of customers. For example, research assumes that the transparency of CSR strategy communication can have a positive impact on the relationship with customers (Ellen et al., 2006). The following study aims to measure the exact impact of transparency in CSR strategy communication on customer trust and attitude towards the ABOUT YOU brand (Appendix A). The following two hypotheses were derived from this:

H1: A transparent communication of ABOUT YOUs CSR strategy leads to a high level of trust among ABOUT YOUs customers.

H2: A transparent communication of ABOUT YOUs CSR strategy leads to a positive attitude of customers towards ABOUT YOU.

Furthermore, it can be deduced from the current state of research that it has a negative influence on the relationship with the customer if the CSR strategy is perceived as commercially motivated (K. L. Becker-Olsen et al., 2006). This led to the following hypotheses for the case study of ABOUT YOUs CSR strategy:

H3: If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on brand trust towards ABOUT YOU.

H4: If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on the brand attitude towards ABOUT YOU.

In addition, initial research indicates that if the motivation is communicated transparently, a commercially motivated CSR strategy also has a positive influence on the customer relationship (Ellen et al., 2006).

The following variables can be derived from this:

H5: The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on customer trust.

H6: The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on brand attitude.

3.2. Research Design

The following subchapter addresses the research design of the thesis. As already mentioned, this dissertation uses the case study methodology. It examines the CSR strategy of the online fashion retailer ABOUT YOU in more detail. In order to embed the research as comprehensively as possible into the corporate context, a mixed methodology approach is chosen. This approach is common when conducting case studies in order to embed the case under investigation into the research context (Johansson, 2007). This will be discussed in more detail in Sub-chapter 1.3. In this study, the influence of ABOUT YOU's perceived CSR strategy on customer trust and brand perception is investigated. The context is the exact CSR strategy of the company, the communication of this by the company, and the perception of this strategy by the German-speaking press.

In this research, therefore, content analysis is first carried out according to Mayring (2000). The Responsibility Report, press releases, and the company's second-hand website are examined. In addition, trilingual newspaper articles reporting on ABOUT YOU's CSR strategy are analyzed as secondary sources. The structure of content analysis, according to Mayring (2000), and how it is carried out will be discussed in the course of subchapter 3.2.1.

Based on the results of the qualitative study, the next step is to conduct a customer survey to investigate the following hypotheses. The research design of the survey was described in section 3.1.2.

3.2.1. Content Analyses according to Mayring

Qualitative content analysis is an evaluation method in social science's research that can be used to evaluate texts in the context of data collection. For example, qualitative content analysis can be used to qualitatively analyze open interviews, documents, newspaper articles, Internet contributions, or observation protocols of case studies. Qualitative content analysis is, with the bibliographic analysis of Tischler et al. (2000), one of the most frequently used methods to evaluate data qualitatively. This analysis system is particularly suitable to cope with large amounts of material and still proceed in a qualitative-interpretative way. At the same time, qualitative content analysis, according to Mayring (2000), is strictly rule-governed and thus intersubjectively verifiable.

Qualitative content analysis techniques were first developed and applied in a research project in the 1980s. Here, more than 500 open interviews with unemployed teachers were analyzed. The interviews resulted in approximately 10,000 pages of transcripts. Therefore, a method was sought to be able to analyze such a large amount of data and still be interpretive.

There are some foundations on which such a procedure has been designed. For example, when conducting a qualitative content analysis, the material must be placed in a communication model. This means that it is not about the text analysis per se but about the conclusions that are derived.

Furthermore, a qualitative content analysis proceeds in a strictly rule-governed manner. No free interpretation is made. Instead, content analysis is conducted according to a strictly procedural model, which will be discussed in more detail. Part of this systematic approach is that clear units of analysis are formed. The coding unit defines the minimum amount of text that may be analyzed. The context unit, on the other hand, defines which information is used for the evaluation. The evaluation unit describes the material unit to which the category system is applied. For example, the analysis can cover the entire material or only a selected part of the material.

When conducting such an analysis, a distinction is made between summarizing inductive content analysis and structuring content analysis with deductive category formation. While in the summarizing content analysis, the category system is designed from the available data material, in the structuring analysis, the category system is established in advance from existing

literature. Since in the present work, the structuring content analysis with deductive category formation is used, only this is explained in more detail in the next paragraphs.

As already mentioned, in deductive category formation, the categories are derived via the analysis of the state of the research. This means that the categories are already formed theory-guided before the actual analysis. A distinction is made between simple category lists and ordinally ordered category systems. While a nominal scale level is applied to the simple category list, the ordinally ordered category system differentiates in gradations such as "much, medium, or little." In the present research, an ordinally ordered category system is established. After this is derived from the literature, the system can be completed by applying it to the material. The category system is tabulated. This view includes the category, a definition of the category, an anchor example, the coding rules, and the literature source of the category (Mayring & Fenzl, 2019). An illustration of the category system is presented and described in more detail in the Content Analysis Guide in subchapter 3.4.1.1.

Later in this Chapter, the exact process of content analysis is explained in more detail. This is also illustrated in the following Figure 3 for a better overview.

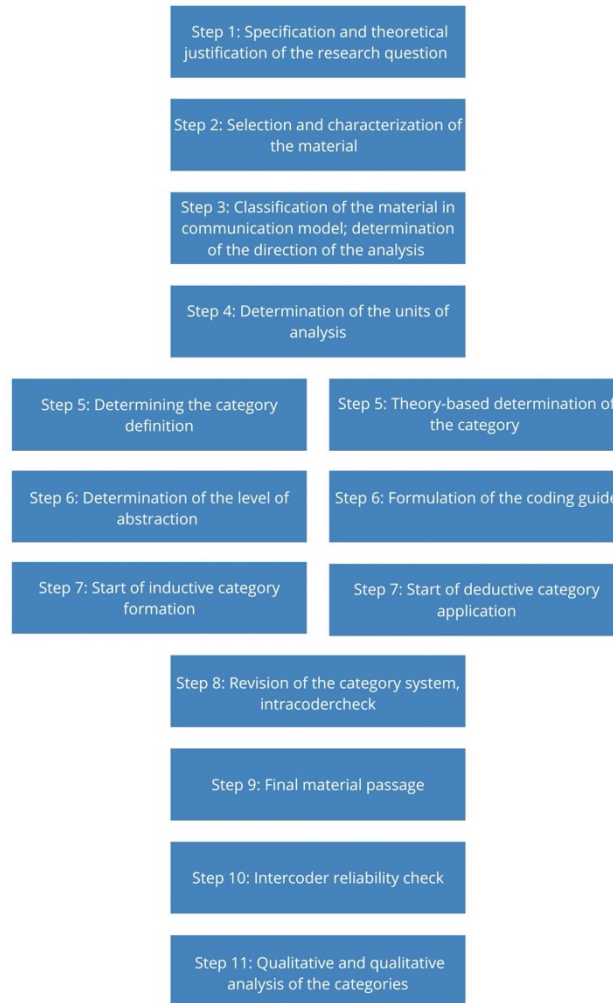


Figure 2: A process model of inductive category formation and deductive category application.

Source: Own illustration: (Based on Mayring & Brunner, 2007)

In the **first step** of content analysis, Mayring addresses the fact that the research question must be specified and theoretically justified. In the **second step**, the material to be examined is selected and characterized. The **third step** includes the classification of the material into a communication and a definition of the direction of the analysis. The **fourth step** consists in defining the unit of analysis. From the **fifth step** on, the procedure differs depending on whether the categories are inductively derived or deductively formed. In this research, only the deductive way is discussed. Here, the fifth step includes the theory-based creation of the categories. In the subsequent **sixth step**, the coding guide is created. In the **seventh step**, the deductive application of the categories to the material begins. In the process, the categories can be expanded and revised, as mentioned earlier, which is summarized in **step eight**. The **ninth step** describes the final analysis of the material. In the **tenth step**, an intercoder reliability check

is performed. The **eleventh** and final step includes qualitative and quantitative analysis of the categories (Mayring & Brunner, 2007).

Mayring's guide is also used to conduct the content analysis of this thesis (Mayring & Fenzl, 2019). This will be discussed in more detail in subchapter 3.4.1.

3.2.2. Quantitative Research Design

Below, the quantitative research design of this thesis is described in more detail. The quantitative analysis aims to test the hypotheses formulated in the following and to find an answer to the research question (Creswell, 2009).

Three independent variables and two dependent variables can be defined. These are presented in more detail in the following subchapter based on the prevailing literature. The independent variables are the perceived transparency of the CSR strategy, profit motivation and transparently communicated profit motivation. Their effect on the two dependent variables brand trust and attitude towards the brand is measured. The research design can be described in the following Figure 3.

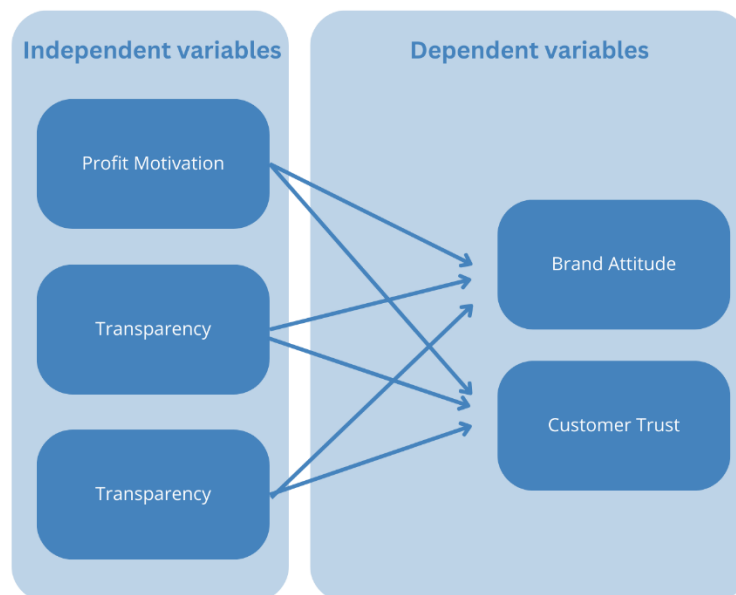


Figure 3: Research Design

Source: Own Figure

Perceived transparency of the CSR strategy

As described in the presentation of the hypotheses, Ellen et al.'s (2006) research assumes that the perceived transparency of CSR communication can positively impact customer relationships. This variable is conceptualized below based on complementary literature to make this construct measurable.

For example, this thesis's quantitative research model relies on Rawlins's scientific research (Rawlins, 2009) for the definition of transparent stakeholder communication. This assumes that

transparent information cannot be defined only by the amount of information shared. In contrast, Rawlins' research assumes that transparent stakeholder communication includes the senses of substantive information, stakeholder participation, and stakeholder accountability. Based on this definition, the manipulation presented in the questionnaire to measure the impact of the independent variable transparency is mapped. For example, the questionnaire presents a section of ABOUT YOU's website where the company draws attention to its own initiatives and provides customers with tips on how they can consume more sustainable clothing. This is presented in more detail in subchapter 3.4.2, Quantitative Data Collection, during the questionnaire presentation.

Profit Motivation

The second independent variable that can be derived from the hypothesis model is profit motivation. This is based on the research of Becker-Olsen et al. (K. L. Becker-Olsen et al., 2006). This independent variable describes the motive for the CSR strategy as predominantly profit and not socially motivated. The focus is on the company's revenue and not on the social impact of the CSR strategy. To measure the effect of this independent variable in the questionnaire, the manipulation is mapped with the following sentence from the ESG Report 2021/22 on the second-hand category at ABOUT YOU:

The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle. (ABOUT YOU Holding SE, 2022d)

In addition, the effect of the third independent variable of *transparent communication of profit motivation* is examined.

Transparent communication of motivation

The third independent variable transparent communication of motivation can be derived from the literature of Ellen et al. (2006) as described in the hypothesis model. The variable describes the transparency with which the motivation for CSR activities is stated. Therefore, the manipulation of profit motivation described earlier was added as follows. The following section is also taken from the 2021/22 ESG report of the ABOUT YOU company:

Our circularity initiatives aim to extend the life of fashion products by deviating from the linear model and implementing reuse and repurposing measures. Fashion products in a linear model end up as waste, and their materials are rarely reused. In recent years, fashion product lifespans have decreased in line with product utilization. We want to seize the opportunity to extend the lives of products by developing circular business models with partners. The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle. (ABOUT YOU Holding SE, 2022d)

To measure the effect of these variables on the dependent variables, brand trust and attitude towards the brand, they must be conceptualized. In this way, questionnaire items can be suitably formulated.

Brand trust

Brand trust represents a dependent variable in the data collection of this thesis. For the delimitation of brand trust, this passage refers to the situational trust model of Mayer et al. (1995), which has already been discussed in detail in section 2.1.3. Therefore, in the following, the theoretical background of trust is only briefly illustrated and then applied to brand trust. Trust is caused, according to the situational trust model, by three factors - ability, benevolence, and confidence. Trust and the associated willingness to take risks will result if the trust giver perceives these three factors sufficiently.

In addition to the model of Mayer et al., the model of Sabrina Hegner (2012) was used for the conceptualization of brand trust. In her research design, she also uses the three factors from the situational trust model, which she has expanded here to include the predictability factor. According to Heger, competence and predictability can be summarized under cognitive trustworthiness, while benevolence and integrity fall under adequate reliability (Hegner, 2012, p.230). Since the research model of this work is based on the design of Mayer et al. and the research of Hegner (2012) was only consulted in a supportive manner, the point of predictability is neglected in the survey of this work.

Brand Attitude

Brand attitude represents a dependent variable in the underlying research of this thesis. The attitude here means the suitability of an object or a brand to satisfy a need (Kroeber-Riel, 2003, p. 169). The thesis refers to the three-component theory for the definition of brand attitude. Various interpretations of this theory exist.

(Bagozzi & Burnkrant, 1979; Steffenhagen, 1993). In short, attitude, based on this theory, is composed of an emotional, a knowledge-based, and an action-based component. According to this model, attitude is formed affectively and cognitively and acts directly on behavioral intention and indirectly on behavior (Trommsdorff, 2008, p.151).

According to Kroeber-Riel and Werner, attitude can be measured using general questions such as "How good/bad do you rate the brand." Although this method leads to valid results, it does not consider the emotional and motivational components subdivision. (Kroeber-Riel, 2003 p.169) Since the motivational component plays a major role in the construction of brand trust, the brand attitude has been measured via general questions in the data collection conducted.

In addition to the independent variables, and dependent variables, two confounding variables can also be defined, which are queried in the questionnaire to be able to control possible effects.

The preconception of the brand

The preconception of the brand can also be defined using Kroeber-Riel's (2003) definition of brand attitude. It differs only in the measurement time from the Me and is queried before the manipulation. Thus, the influence of pre-existing attitudes towards the brand can be adjusted in the evaluation.

Attitude toward CSR issues

Attitudes toward CSR issues can also be explained using the three-component theory (see above). The attitude query is also conducted via general attitude questions (Kroeber-Riel, 2003, p.169) towards CSR. The general attitude towards CSR topics is also heard by querying the attitude towards CSR activities. Pre-existing attitudes towards CSR topics can be considered and, if necessary, checked by means of prior questioning in the evaluation.

3.3. Case Study ABOUT YOU

3.3.1. History

ABOUT YOU SE & Co. KG is a fashion and technology company and is a subsidiary of the Otto Group. The e-commerce company was founded in 2014 and, today, employs over 1000 people, with its headquarter in Hamburg. The company has been Hamburg's first unicorn since 2018 (ABOUT YOU Holding SE, 2022a). The term unicorn refers to startups that are worth a billion dollars or more (Gornall & Strebulaev, 2020). ABOUT YOU is one of the fastest-growing e-commerce companies in Europe. In the fiscal year of 2021/22, the company recorded sales of 1.73 billion euro (ABOUT YOU Holding SE, 2022a).

The company went to the stock exchange in the summer of 2021. The online retailer is represented in 26 European markets. In 2021, ABOUT YOU went online in Spain, Italy, France, Greece, and Portugal. The target group is men and women aged 20 to 49 (Quelle).

ABOUT YOU is an online pure player that sells its products via a website and an app. There is no stationary retail. The multi-channel retail segment is the core business of the Otto Group. It comprises domestic and foreign Group companies that sell their products via e-commerce, catalog, and brick-and-mortar retail channels. 83.4 percent complete their purchase via a mobile device (ABOUT YOU Holding SE, 2022e).

At ABOUT YOU, the focus is on providing inspiration to the user and not simply setting itself up as a digital department store. The structure of the store is, therefore, more like a fashion magazine than a shopping destination (ABOUT YOU Holding SE, 2022b).

ABOUT YOU also carries its two own brands - EDITED and ABOUT YOU - and numerous own influencer brands such as LeGer, which was created in cooperation with model Lena Gerke (ABOUT YOU Holding SE, 2022c).

3.3.2. Brand Identity and Target Group

ABOUT YOU considers itself the most personal online store in the market. The company aims to bring the shopping tour to mobile screens and offer every customer a personal shopping experience. In doing so, the company focuses on a personal approach in words, images, and clothing selection. The company's online store is designed to provide each customer with recommendations based on items they have already purchased or viewed. In addition, the website offers numerous outfit stories that customers can click through and get inspired, just like in a fashion magazine. For this purpose, ABOUT YOU uses well-known advertising faces such as influencers, soccer players, actors, and musicians. In this way, the company wants to inspire its customers through its personal favorite celebrity. ABOUT YOU has also integrated a size finder into the store on whose recommendation the customer can find the right size. The slogan "It's all ABOUT YOU" is at the heart of the company's strategy.

The company also sees itself as one of the leading German Tech companies. ABOUT YOU strives to build its business model on the latest technologies in the market. The company sees great potential in sales via mobile devices and therefore focuses on continuous improvement of the app. In this way, ABOUT YOU aims to become the number one fashion player in Europe (ABOUT YOU Holding SE, 2022b).

The company also sees itself as a young, dynamic company that is part of a fast-moving society and sees its role as being in constant dialog with this society and giving something back to it (ABOUT YOU Holding SE, 2022d).

ABOUT YOUs target group they define primarily as GenZ (1997-2012) and GenY (1980-1996). By 2035, the generations are expected to make about 53 percent of all online purchases. The company sees great purchasing potential in GenZ, in particular. This is because, among 18–35-year-olds, approximately 64 percent frequently make impulse purchases, often via smartphone, which is in line with ABOUT YOUs corporate strategy. In addition, 28 percent of this age group are more easily influenced by influencer content than by traditional advertising. ABOUT YOU particularly wants to address this potential purchasing power via its own business model (ABOUT YOU Holding SE, 2022b).

3.3.3. Numbers

This section deals with the key figures of the company. ABOUT YOU was founded in 2014. November 2022, more than 1100 employees are working for the online retailer. The average age of the company is 28. 75 percent of the management is under 35. ABOUT YOU has employees from 77 different nationalities. 62 percent of the employees are female (ABOUT YOU Holding SE, 2022d).

The company operates in 26 European markets. The online store offers its customers a selection of 3,500 brands. ABOUT YOU records 45 million monthly active users in all markets combined and can generate sales of 1.73 billion euros in the 2021/22 financial year. In the same fiscal year, the company posted growth of 48 percent. Eighty percent of purchase transactions are made via a mobile device. 22 percent of the 2021/22 turnover was generated by ABOUT YOU through the sale of more sustainable products. In the same fiscal year, the company was able to offer 395,000 second-hand products. Year-to-date growth for the fiscal year 2022/23 is 8.9 percent. ABOUT YOU converts approximately 2,500 influencer collaborations per month. The company hosts an annual festival, two Fashion Week shows, and a major influencer event, the AY Award (ABOUT YOU Holding SE, 2022b).

The following is some environmental-related data about the company. ABOUT YOU emits 25,474 tons of greenhouse gas in 2019 with all operating activities. This includes direct emissions described by activities in the office and own company activities. These amount to 371 and 1,687 tons, respectively. The larger share can only be indirectly attributed to the company but is related to its business model and amounts to 23,417 tons of emissions. This number totals all greenhouse gas emissions emitted through shipping, return shipping, warehousing, packaging, etc.

The shipping boxes used by the company consist of at least 75 percent recycled materials. The shipping bags are made of at least 80 percent recycled materials. As of March 2021, the company uses nearly 100 percent packaging that is at least partially made of recycled materials.

43 percent of the energy consumed by ABOUT YOU is obtained from renewable sources. The company's office space is already powered by 100 percent sustainable energy (ABOUT YOU Holding SE, 2022d).

3.3.4. Challenges

To have a closer look at the challenges ABOUT YOU is facing nowadays, this Subchapter looks at the responsibility report of the company. This report will be further analyzed in the subsequent research of this thesis.

The report is structured in the three pillars of ABOUT YOU's responsibility strategy. These are our planet, our people, and our community, and from them, the company defines the challenge areas of environment, society, and governance.

In the following paragraphs, the three challenge areas are discussed in more detail based on the responsibility report. In addition, current articles on the challenges facing the company are referred to.

The first topic discussed in the report is the environmental challenge that the company has to deal with. ABOUT YOU sees the reduction of greenhouse gas emissions and packaging waste and the simultaneous promotion of a circular economy as a central challenge for its business model. In doing so, the company has divided the challenges into three areas: Ecological footprint, circularity, and sustainable products. All three challenges are discussed in more detail below to ensure a consistent state of knowledge for the subsequent research.

The company considers the reduction of its ecological footprint to be the greatest challenge. This is due to the fact that in order to make their supply chains as sustainable as possible, the company claims that they need to work closely with their partners. Currently, the largest greenhouse gas emissions do not come from in-house labor ventures or private-label production. The largest greenhouse gas emission in ABOUT YOU's business model is only indirectly attributable to the company and is caused by business partners. ABOUT YOU states that this fact presents the company with challenges in reducing its footprint. The company also faces the challenge that the business model cannot operate without packaging. Even though almost 100 percent of the shipping is done in recycled packaging, the concept of online retailing creates a lot of waste. ABOUT YOU already relies 100 percent on renewable energy for heating and electrical supplies to offices and stores that are part of the company. However, extending this concept to warehouses and production centers that are not directly associated with the company and where the energy demand is much higher is the real challenge in the field of sustainable energy supply. It can therefore be stated that due to the sector in which they operate and the extensive interconnectedness with business partners, ABOUT YOU faces immense challenges when it comes to reducing its environmental footprint (ABOUT YOU Holding SE, 2022d).

The company also faces wide-ranging challenges in integrating a functioning circular economy into the ABOUT YOU business model (ABOUT YOU Holding SE, 2022c). Several types of research already confirm the growing relevance of online second-hand trade and the growing motivation of customers to buy second-hand (Padmavathy et al., 2019). Studies also show that second-hand online purchasing can increase customer loyalty (Abbes et al., 2020). While the fast fashion retailer has set a goal of integrating secondhand fashion as an integral part of online retail, the company is still in the red with this line of business one year after its launch. Even though the company now sells large upcycling collections and has even established its own upcycling studio, the business has not been profitable and is not being further marketed by the company through marketing campaigns. This makes it difficult to push through the expansion of the business model with shareholders (Schoger, 2021).

Another challenge that the company has to face when selling second-hand fashion is the elaborate inspection and display of products. This is because each garment must be individually inspected and photographed for sale, which requires an immense amount of human resources. In addition, initial research shows that a lack of customer education can be a barrier to buying second-hand fashion, which also presents challenges for the company (Todeschini et al., 2017). ABOUT YOU has also set a goal to close the loop in 2021 by offering customers the opportunity to send in their old clothes and receive a value voucher. Looking at the company's current second-hand category, this option does not yet exist (as of November 2022), which speaks to logistical difficulties in implementing a closed-loop economy (ABOUT YOU Holding SE, 2022d). In conclusion, it can be said that ABOUT YOU appears to be facing major economic and logistical challenges in integrating a circular economy. Educating customers could also be a key problem for this business model.

Another environmental challenge of the company is the sustainable production of the products offered. Currently, only 8 percent of the products offered in the online store have at least one standardized sustainability label. ABOUT YOU uses European labels to make the marking of sustainable products as transparent as possible. In the next three years, the company wants to increase the share of products labeled as sustainable at least once to 20 percent. To achieve this, the online retailer is again dependent on the cooperation of its business partners. The company also has the option of ending its collaboration with sustainable brands, but it must also keep its own competitiveness in mind. Among the clothes produced by ABOUT YOU, 10 percent have at least one sustainability label. This puts the clothing producer slightly above the store average

but is still far below the targeted 20 percent mark. In conclusion, it can be stated that the company still faces some challenges, especially in cooperation with the fashion brands (ABOUT YOU Holding SE, 2022d).

Another area of challenge that the company has to overcome is internal social responsibility. The company divides these challenges into health and well-being, diversity, and talent acquisition. ABOUT YOU grew very quickly, especially in 2020, due to the pandemic. The company onboarded over 400 home office employees during the pandemic, almost doubling in size within a year. This presented the company with new challenges, such as providing a workstation for each employee. Since the company operated mostly in a home office at the time, there was not a stationary workstation for every employee when the office space was opened (ABOUT YOU Holding SE, 2022d). Research has shown that rapid growth, for example, makes corporate culture more difficult to manage. Researchers also believe that team structures, training processes, and interdepartmental planning are made more difficult by rapid corporate growth (Kotter & Sathe, 1978). These challenges can also be applied to the day-to-day business of ABOUT YOU. In addition, the company sees a challenge in the mental health of its employees. Research shows that the mental health of employees has been particularly affected by the pandemic and therefore presents companies with a special challenge in dealing with their employees (Hamouche, 2020). Another challenge is the average age of the company, which is 28 (ABOUT YOU Holding SE, 2022d). This means that most of the employees belong to the Millennials and Generation Z. These have grown up in a very dynamic world and present companies with new challenges in managing and motivating employees (Schroth, 2019; Stewart et al., 2017). In the report, the company also states that it is struggling with a high turnover rate and sees this as a particular challenge in human resources management (ABOUT YOU Holding SE, 2022d).

The last challenge area defines the company in terms of corporate governance and relates to the responsibility that the company bears towards society. The company also divides this area into three challenges: governance & responsibility, data privacy & security, and community impact. The first point refers primarily to the challenge of transparent communication with all stakeholders. Under this, the company almost also the presentation of the supply chains. In addition, ABOUT YOU refers to the complex tasks of compliance and risk management, which they have defined as a particular challenge, as they position themselves as a company that wants

to take a leading role and uses the latest technologies, which makes risk management more difficult.

Another aspect of the governance challenge the company sees data security. This is a particular challenge, as the business model of ABOUT YOU is based on the handling of sensitive personal data of the customers, which requires a special security standard and makes the company interesting for hacker attacks. Therefore, ABOUT YOU sees it as a particular challenge to take preventive action against potential threats.

The company defines a further challenge in terms of its impact on society. Here, the company states that it has given something back to society, especially during the pandemic, through the shipment of masks (ABOUT YOU Holding SE, 2022d). However, this mask trade poses major challenges for the company in May 2022. Because the mask producer Global Tactics came into massive criticism because his masks are not produced, as stated, in Portugal, but in Vietnam, and thus, the masks have not been sold at cost price. According to media reports, ABOUT YOU is said to have known about the producer's supply chains but denies this (Wiedemann, 2022). Nevertheless, ABOUT YOU came under massive criticism after the said incident, and the social intentions of its own mask campaign and the company's sense of responsibility were questioned (Der Spiegel, 2022). The company also uses founder Tarek Müller as a face for communicating social engagement. For example, the founder has his own podcast for the company's economic education (ABOUT YOU Holding SE, 2022d). However, this public role of the founder poses further challenges for the company in the summer of 2022. According to media reports, Tarek Müller was stopped by the police while drunk on an e-scooter. The founder of ABOUT YOU appeals against the first verdict, as a result of which the case gains media attention, and Tarek Müller's actual social responsibility is publicly discussed, entailing image damage to the company (Bosse, 2022). In summary, ABOUT YOU's biggest future social challenge is the discrepancy between the company's communication and actual efforts.

Overall, it can be said that ABOUT YOU divides its own challenges into the areas of environmental, social, and governance challenges. The environmental challenges are particularly significant. From the challenges presented, the company's areas of responsibility for the environment, human resources, and society can be identified, which will be discussed in the remainder of the study.

Finally, this section discusses the company's economic challenges, which are particularly marked by the current recession. As these are recent developments, the section will look at media reports rather than scientific articles.

During the Corona pandemic, online retail sales increased by 23 and 19 percent in 2020 and 2021, respectively. But in times of recession, consumers spend less money online to buy clothing. The Industry Association believes that the forecast of a 12 percent growth is not sustainable due to the war and inflation. ABOUT YOU's competitor Zalando also reported a 1.5 percent decline in sales, and Amazon also reported a 3 percent decline in the first three months of the year (tagesschau.de, 2022). Unlike its competitors, ABOUT YOU was able to increase its sales by 9 percent in the period between June and August, but its share values are still at a record low. According to the company, it is preparing for difficult economic times in the next 3-4 years (Schimroszik, 2022).

Thus, ABOUT YOU is not only facing challenges in sustainability, internal management, and social responsibility. For the first time since its founding, the company is also facing economic challenges.

3.4. Empirical Corpus

3.4.1. Qualitative Data Collection

In order to be able to examine the research question and supporting questions in more detail, a qualitative content analysis, according to Mayring (2000), is carried out first. The exact procedure of this method has already been presented in subchapter 3.1.1. In the following section, the analysis guide will be presented. During this, the category system, which was deductively derived from the state of research, is discussed in more detail.

Subsequently, the sampling of the data for the following content analysis is presented. Thereby, the responsibility report of ABOUT YOU and press release on the CSR activities of the company is examined in more detail to get a better understanding of the CSR strategy of ABOUT YOU. Furthermore, the study has a closer look at the CSR website of the company. In addition, secondary sources, i.e., German-language newspaper articles, are consulted in order to quantitatively map the social sentiment towards ABOUT YOU's CSR strategy.

3.4.1.1. Content Analyses Guide

In this section, the exact procedure of the following content analysis is described in more detail. In doing so, deductive category formation, according to Mayring (2000), will also be addressed.

In the presented qualitative content analysis, the principle of categorizing content analysis with deductive, theory-guided category formation is applied. After defining and differentiating the research question and a detailed review of the current state of research, the categories for a qualitative investigation of the material were thus derived. Based on the state of research presented in subchapter 2.2, the following categories were developed.

Category	Source
Motivation	
Social motivated	(Becker-Olsen et al., 2006; Du et al., 2011)
Profit motivated	(Becker-Olsen et al., 2006; Du et al., 2011)
Ethical standards	
High ethical standards	Park et al. (2017)
Low ethical standards	Park et al. (2017)
Transparency of motivation	
High transparent communication of motivation	Ellen et al. (2006)
Non-transparent communication of motivation	Ellen et al. (2006)
Discrepancy	
Large discrepancy between the actual CSR activities implemented and the extent of CSR activities communicated	(Viererbl & Koch, 2022)
Small discrepancy between the actual CSR activities implemented and the extent of CSR activities communicated	(Viererbl & Koch, 2022)

Figure 4: Category System

Source: Own Figure

The category system can thus be divided into four different categories. The (1) motivation, (2) ethical standards, (3) transparency of motivation, and (4) discrepancy between actual CSR activities and communicated CSR activities. In the following, each category is presented with an original source and described in more detail. In doing so, these six categories can be further subdivided into different manifestations of the categories. Thus, the present category system can be described as ordinaly ordered.

The *motivation* is examined in more detail by Becker-Olsen et al. (2006). It is assumed that an extrinsically motivated CSR strategy can negatively influence the relationship with the customer. In the content analysis, the motivation of the ABOUT YOU company will be further elaborated by applying this category.

The *socially motivated* code marks the passages from which it can be deduced that the company is driving CSR activities out of social motivation.

The *profit-motivated* code marks the passages from which it can be deduced that the company is driving CSR activities out of business motivation.

Studies suggest that a *company's ethical standards* also have an impact on the relationship between the company and its customers (Park et al., 2017). This category should help in the analysis to classify the ethical standards of ABOUT YOU and thus be able to establish initial statements on the related customer relationship.

Thus, the code *high ethical standards* summarize all passages in which the company has high ethical standards and acts beyond its legal commitments.

The code *low ethical standards* summarize all passages in which the company has low ethical standards and acts only within legal commitments.

Even though a negative influence is expected from a more extrinsically motivated CSR strategy, the category *transparency in the communication of motivation* is intended to investigate how clearly ABOUT YOU communicates the previously analyzed motives. Ellen et al. (2006) assumes that even if the CSR strategy is commercially driven, if this motivation is communicated transparently, it can have a positive influence on the relationship with the customer.

Therefore, the *high transparency code* describes all the passages in which the company transparently communicates its motivation for carrying out CSR activities.

The code *low transparency* summarizes all the passages in which the company does not transparently communicates its motivation for carrying out CSR activities.

The category *discrepancy between actual CSR activities and communicated CSR activities* describes the divergence between CSR communication and CSR activities. Here, the present content is to be examined to determine whether and to what extent actual CSR activities and communicated CSR activities of ABOUT YOU differ from each other. Viererbl & Koch (2022) assume in their study that a high discrepancy can also lead to a weakening of the external

perception of the company. This code can also be divided into two expressions *large and small discrepancy*.

These theory-based categories can be adjusted and expanded during the first pass of the data (Mayring, 2000). Therefore, the following codes with sub-codes can be deduced inductively from the text in a complementary way.

Category
Scope of Information
Comprehensive Information
Noncomprehensive Information
Reflection
Self-critical reflection
Non- Self-critical reflection
Scientific character of the data
Scientific based statements
Non-scientifically based statements
Legal notice

Figure 5: Inductive Category System

Source: Own Figure

The code *Scope of Information* can be divided into two sub-codes and describes the scope and detail of the information presented by the company. The code *Comprehensive Information* summarizes all text passages in which the company presents comprehensive information on CSR activities carried out. This also includes measurably formulated goals and the comprehensive preparation of the most important KPIs. The code *Noncomprehensive Information* summarizes all text passages in which the company does not present complete information on CSR activities carried out. This also includes no measurably formulated goals and the non-comprehensive preparation of the most important KPIs.

The Code *Reflection* can be divided into two sub-codes and describes the extent to which the company is self-critical about the CSR activities it has carried out to date and points out opportunities for improvement.

The Code *Non-self-critical reflection* summarizes all passages in which the company does not point out opportunities for improvement and describes previous activities as sufficient.

The Code *Self-critical reflection* summarizes all passages in which the company points out opportunities for improvement and does not describe previous activities as completed.

The code *Scientific Character of the Data* can be divided into two sub-codes and determines the scientific nature of the statements made by the company.

The code *Scientific based Statements* covers all passages in which the company bases its CSR activities on scientific findings or works cooperating with scientifically acknowledged sustainability programs or labels.

The code *Non-scientifically based Statements* covers all passages in which the company is not basing its CSR activities on scientific findings or works cooperating with scientifically acknowledged sustainability programs or labels.

The code *legal notice* describes the note in the Appendix, in which the company indicates about its legal obligations as a listed company.

When assigning the categories to the data material, the analysis tool MAXQDA is used for a clearer work process. The code book is presented in Appendix B.

3.4.1.2. Sampling of data

The qualitative content analysis focuses on ABOUT YOU's current ESG report from the year 2021/22. Compared to the previous year, ABOUT YOU 21/22 is obliged to publish an ESG report for the first time due to its stock market flotation. This will be discussed in more detail in Chapter 4.1 during the qualitative data analysis.

To supplement this, 21 press releases are included in which ABOUT YOU reports on CSR activities. After correction, eight of these articles could be used for evaluation. In these press releases, the company discusses CSR activities that it has carried out. This makes it possible to compare discrepancies between communicated and implemented CSR initiatives.

This press releases all originate from the period 2021/21, which is also covered by the ESG report. German-language press releases are examined, as this is a study of the German-speaking market. When compiling the sample, we therefore, searched for the German words *Nachhaltig*, *Verantwortung*, *CSR*, and *ESG*. These can be translated as sustainable responsibility. CSR and ESG are abbreviations that have also become established in the German language but come from English. After cleaning up duplicate and irrelevant articles, the number of 21 press releases was recorded here.

In addition, the CSR website of the company was examined more closely in order to be able to evaluate the communication of the CSR strategy and motivation with the customers.

3.4.2. Quantitative data collection

In the following subsection, the quantitative data collection of the present research is discussed in more detail.

The empirical verification of the research model was done by embedding the presented theory into a practical context. In this regard, a questionnaire is designed whose structure approximates the research model used. The use of an online survey is considered reasonable, as it has an optimal cost-benefit ratio for the research purpose and seems to be suitable for the explanatory research background. The costs described in the case are the time required⁷ and the prize draw⁸ of the ABOUT YOU voucher from the online survey. In addition, another advantage is that the subjects can independently choose the time when the survey is carried out. Due to this component, there is a potentially lower dropout rate, which means a higher sample size can be ensured (Huber, 2005, p. 75). However, certain disadvantages can result from the controllability of the boundary conditions, such as distractions and the subjects' state of mind, and the survey's timing. Likewise, the limited possibility of contacting the subjects, which can only reach those conducting the experiment by e-mail, results in the problem that potential misunderstandings cannot be clarified. Misunderstood questions can lead to problems in the evaluation. If participants fill out the survey multiple times, a loss of control of the work can result. Based on the problems pointed out, the procedure's lack of internal validity can result (Berger-Grabner, 2016, p. 161; Brosius et al., 2016, p. 118).

In the study design, the latter negative aspects were considered by conducting an extensive pre-test to optimize question comprehensibility and by detecting and suppressing multiple responses from the same IP address by the research software program. According to the relevant constellation within the present work, in relation to the social media platform Instagram and the online survey, realistic conditions of the experiment were developed.

A central aspect in the design of an experiment is the determination of the essential elements. The first step is to weight the independent variables, which in this research are transparency, profit motivation and the transparent communication of profit motivation, and to examine their

⁷ A time advantage results from the fact that a representative sample size in the three- to four-digit range can be achieved within a very short time (Berger-Grabner, 2016, p. 165).

⁸ To increase the incentive to participate in the online survey and the response rate, the respondents are informed at the end of the participation that they can win a voucher from ABOUT YOU.

influence. Subsequently, it is about the dependent variables, which are determined as brand attitude and trust.

The dependent variables' function consists of examining the influence on the independent variables. The function of the dependent variable is to check the influence on the independent variable. During the verification, controlling possible confounding variables is relevant to exclude a possible bias or influence of the data to be verified by confounding variables (Kuß et al., 2018, p. 210) Using the research software program "Lime Survey," which enables a transfer of the theoretical research model into practice, the empirical data collection takes place from April 01, 2023, to April 16, 2023. Due to the responsive design, the study can be carried out easily on a computer, tablet, or smartphone. At the beginning of the online survey, the participant will be informed about the topic of the study, "CSR Strategies in the Fashion Industry." In the same way, the confidential and anonymous handling of personal data is assured. The exact research objective is deliberately not stated to avoid possible bias in the participants' answers (Kuß et al., 2018, p. 210).

In the following, the exact structure of the questionnaire is presented in more detail. Figure C in the Appendix shows a more detailed overview of this. The individual item measurement questions are illustrated in Appendix D. In addition, screenshots of the entire questionnaire are attached to the thesis (Appendix E).

At the beginning of the questionnaire, the framework of the study, the scope of participation, and the research topic are introduced in more detail. In this course, the participant's attention is also drawn to a prize draw that will be held later. After presenting the study, the company ABOUT YOU is briefly introduced. Subsequently, the participants are asked whether they have already purchased at ABOUT YOU. Suppose this question is answered in the negative. In that case, the participant is taken directly to the final page of the survey, as this study is aimed at ABOUT YOU's actual customers, which is a condition for completing the questionnaire. The ABOUT YOU customers are redirected to the following questions, which measure the default attitude towards ABOUT YOU, to control this as a confounding variable during the evaluation. Afterward, a short definition of CSR is given to ensure consistent knowledge. In addition, the confounding variable Pre-attitude to CSR topics is queried.

The next group of questions includes the first manipulation, Transparency of CSR Communication (Appendix F). This is constructed as described in section 3.1.2. and is intended to represent the transparent communication of the CSR strategy. All manipulations are queried

in advance through a pre-test. After presenting the manipulation transparency of CSR communication, a manipulation check is first carried out to filter out the participants who did not perceive the manipulation correctly during the evaluation. Subsequently, brand attitude is queried through the use of three items. As described, the measurement of brand trust is divided into the size of brand integrity, brand ability and brand benevolence. All three components of brand trust are measured with three items each (Appendix D).

The following group of questions measures the impact of profit motivation (Appendix G) on brand trust and brand attitude. In the course of this, the Manipulation of Profit Motivation is presented to the participant. Following this, another Manipulation Check is conducted, and then brand attitude and brand trust are queried as previously described (Appendix D).

The following questions group refers to the effect of the transparent communication of the motivation (Appendix H). Again, a manipulation check is first conducted to measure the subjects' attention and whether the manipulation has been appropriately detected. The item measurement is done as in the previous question groups (Appendix D).

As shown, there are three manipulations, which are presented to the same subject one after the other. Thus, there are different measurement times during the measurement at which the dependent variables are measured. This measurement system is also called within-subject design and considers a dependent sample (Hubert, 2014).

In the last section of the survey, participants are offered the opportunity to enter the prize raffle for the ABOUT YOU voucher by entering their email addresses. Which prize to be won is not disclosed until the end of the online survey to increase the incentive to participate and not to falsify the answers about the brand. A thank you for the willingness to participate in the survey concludes the questionnaire.

Using calls on social media (Facebook, Instagram, and LinkedIn) and in the digital communication channel WhatsApp, the recruitment of the participants takes place. The measurement of the items for the empirical mapping of the constructs takes place primarily through the use of 5-point Likert scales. This makes standardizing and facilitating responses possible (cf. Brosius et al., 2016, p. 49 f.).

4. Data Analysis

4.1. Qualitative Data

The present content analysis can be divided into studying the ESG report of ABOUT YOU, the ABOUT YOU Website, and the PR reports on CSR activities. A total of 227 text segments were coded and can be mapped as follows.

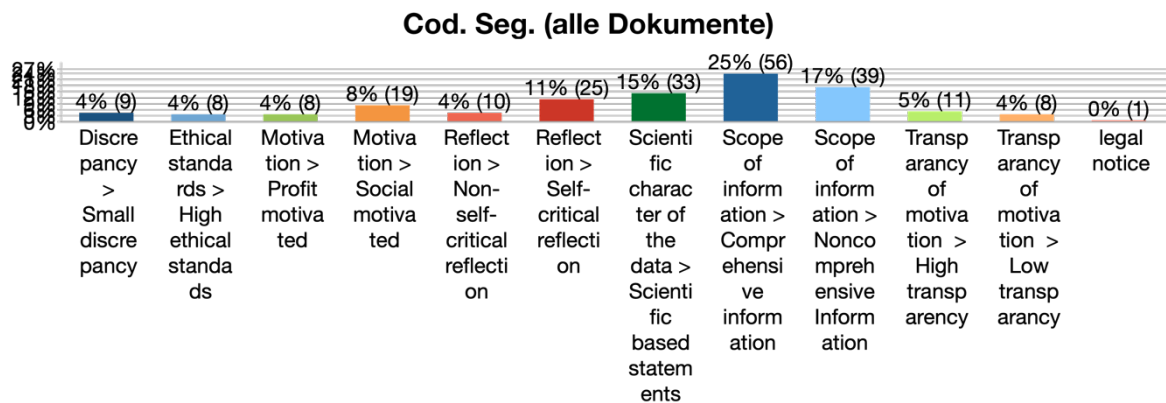


Figure 6: Content Analyses all text segments

Source: MAXQDA

In the following section, the analyses are presented separately. First, an interpretation of the analysis of the ESG report, the press releases, and the website is presented. Afterwards the results are combined and compared.

The ESG report from 2021/22 of the fast fashion retailer ABOUT YOU is coded with 159 segments. The coding is done as described in Chapter 3.4.1.1., and the distribution of coding is shown in the following Figure 7.

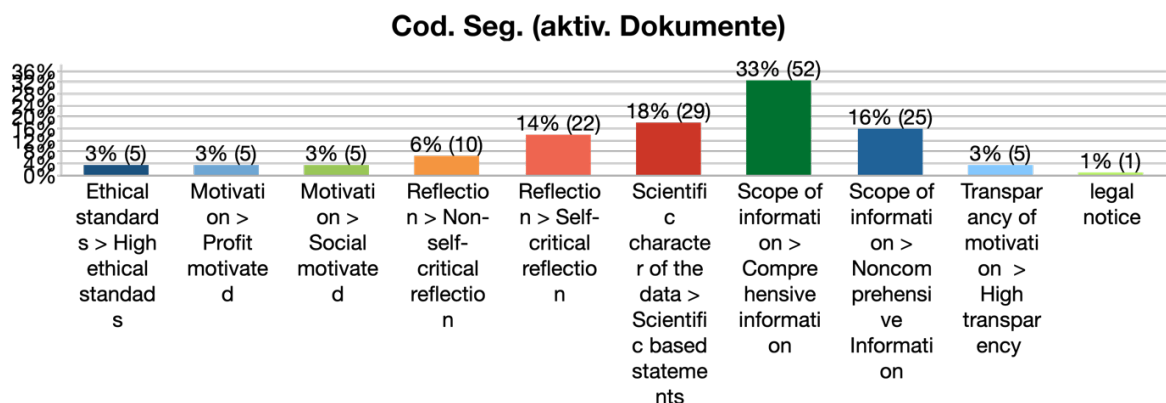


Figure 7: Content Analyses ESG Report segments

Source: MAXQDA

The analysis of the ESG Report shows that the Scope of Information code with the Comprehensive Information subcode is used most frequently. The report shows 52 segments with this code, representing 33 percent of the codes. The Scope of Information code with the subcategory noncomprehensive information is used in 25 segments of the ESG Report, representing 16 percent of all segments. The Scope of Information code's noncomprehensive information option is used about half as often as the Comprehensive Information option. The weightings of the Scope of Information code sub-codes are 32.46 percent noncomprehensive information and 67.53 percent comprehensive information.

Twenty-nine segments of the ESG report code the scientific nature of the data with the characteristic based on scientific data which corresponds to 18 percent of the total coding. The code Reflection with the characteristic Self-critical Reflection is assigned to 22 segments, representing 14 percent of all coded segments. On the other hand, the expression Nonself-critical consideration of the same code is applied 10 times, representing 6 percent of the coded segments. Therefore, the distribution of the codes under reflection can be described as 31.25 percent Nonself-critical Reflection and 68.75 percent Self-critical Reflection.

The Motivation Profit and Socially Motivated codes are used 5 times in the ESG Report and applied with equal frequency, representing 3 percent of the coded segments.

The code High Ethical Standards of the Ethical code Standards are also used 5 times, which represents 3 percent of the total codes.

The code Legal Notice is applied once and codes the entire section of the ESG report in which ABOUT YOU provides information on legal obligations as a stock exchange company.

The codes Low Transparency, Low Discrepancy, High Discrepancy, and Non-scientific based Statements are not applied in evaluating the ESG Report.

The evaluation of the press releases is presented below. After adjustment, eight press releases from the years 2021/22 are considered. The PR reports are coded with 43 segments, and the distribution is shown in Figure 8 below.

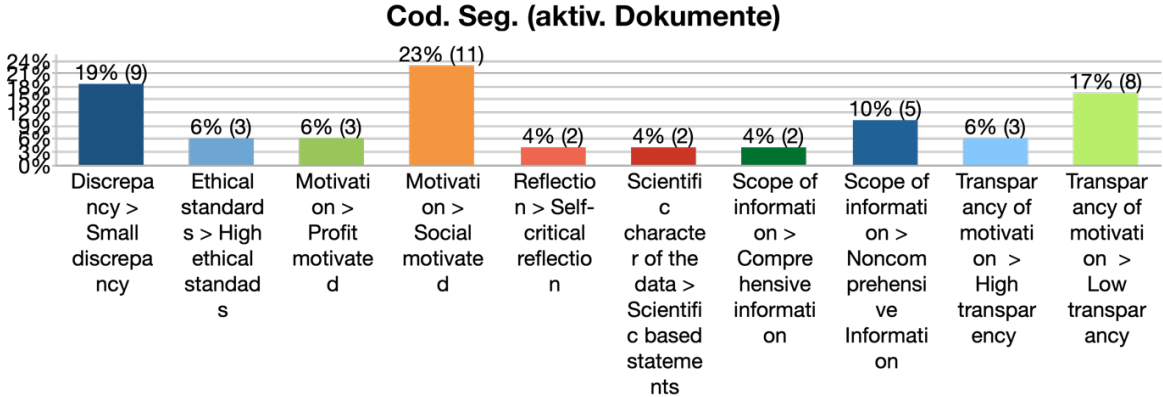


Figure 8: Content Analyses PR Report segments

Source: MAXQDA

The Socially Motivated code Motivation is used most frequently, with eleven segmentations and 23 percent of the total coding. The Profit Motivated code is assigned to three segments and thus covers 6 percent of the segments. The expression of the code Motivation can be weighted with 21.43 percent Profit motivation and 78.57 percent Social Motivated.

The code Discrepancy with the under-coding slight Discrepancy is assigned to nine text segments and thus represents 19 percent of the segments. The code Transparency of motivation with the expression Low Transparency is set to eight text passages, and the code High Transparency of the same code is used only three times. Thus, the code Transparency of motivation distribution can be summarized with 27.27 percent High Transparency and 72.73 percent Low Transparency.

The code Scope of Information under the under-coding Noncomprehensive Information is assigned to five text segments, and the Comprehensive Information code encodes two text passages. Thus, the code Scope of Information can be summarized with an expression of 28.57 percent Comprehensive Information and 71.43 percent Noncomprehensive Information.

The code Ethical Standards with the expression High Ethical Standards are used three times and thus cover 6 percent of the total coding.

The code Reflection with the coding Self-critical Reflection and the code Scientific Character of the Sata with the specification Scientific-based Statements code two text segments each and describe 2 percent of the segments each.

In the following, the evaluation of the sustainability website of ABOUT YOU is presented. The website is coded with a total of 20 segments. These are shown in Figure 9 below.

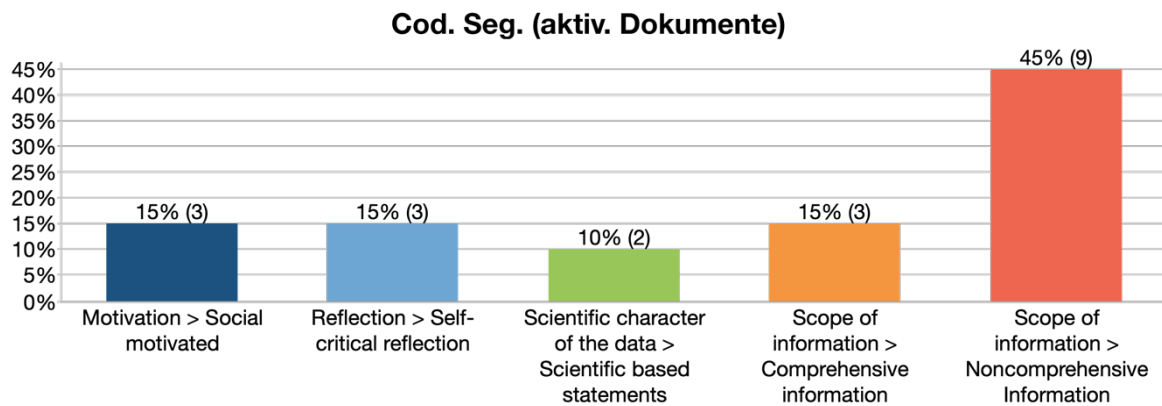


Figure 9: Content Analyses Website Segments

Source: MAXQDA

The Scope of Information code with the characteristic Noncomprehensive Information is used most frequently with nine segments and thus covers 45 percent of all coded segments. The second most frequently used codes are Socially Motivated and High Transparency, each with three coded segments. These thus each cover 15 percent of the coded segments. The Self-Critical Reflection code is also used three times, representing 15 percent of all segments represented. In addition, the code Scope of Information with the characteristic Comprehensive Information is used three times. This describes 15 percent of all coded segments, which is significantly lower than the opposite expression of the Noncomprehensive Information code, which is used most frequently as described.

The code Scientific Character of the data with the characteristic Scientific based statements is used to code two segments and thus covers 10 percent of the website.

4.2. Quantitative Data

Descriptive Statistic

The following section is intended to provide an overview of the nature of the data set. In doing so, the demographic composition of the sample will be discussed.

Before cleaning the data set, the sample comprises 227 test persons. In accordance with the target group, the group of subjects is limited to ABOUT YOU customers. Therefore, 79 participants are sorted out at the first question, which means a data set of 148 subjects. A further 38 subjects are subtracted from this, as 26 did not complete the questionnaire in full, and 12 participants failed at least one manipulation check. Thus, after cleaning the data set, we have a sample of 110 subjects.

Seventy-three of the subjects are female, representing 66.4 percent of the data set, and 37 subjects are male, representing 33.6 percent. The dataset does not have non-binary participants or participants who prefer not to state their gender (Appendix I).

97.3 percent of the respondents are from Germany, 1.8 percent are from Austria, and 0.9 percent, which represents one person, is from the Netherlands (Appendix J). The age of the respondents' ranges from 20 to 69, with 47.3 percent of the participants being between 22 and 26, with age 24 being the most common, with 15.5 percent and 17 participants. Only 27.3 percent of respondents are over 30, which is also reflected in the level of education and current field of activity.

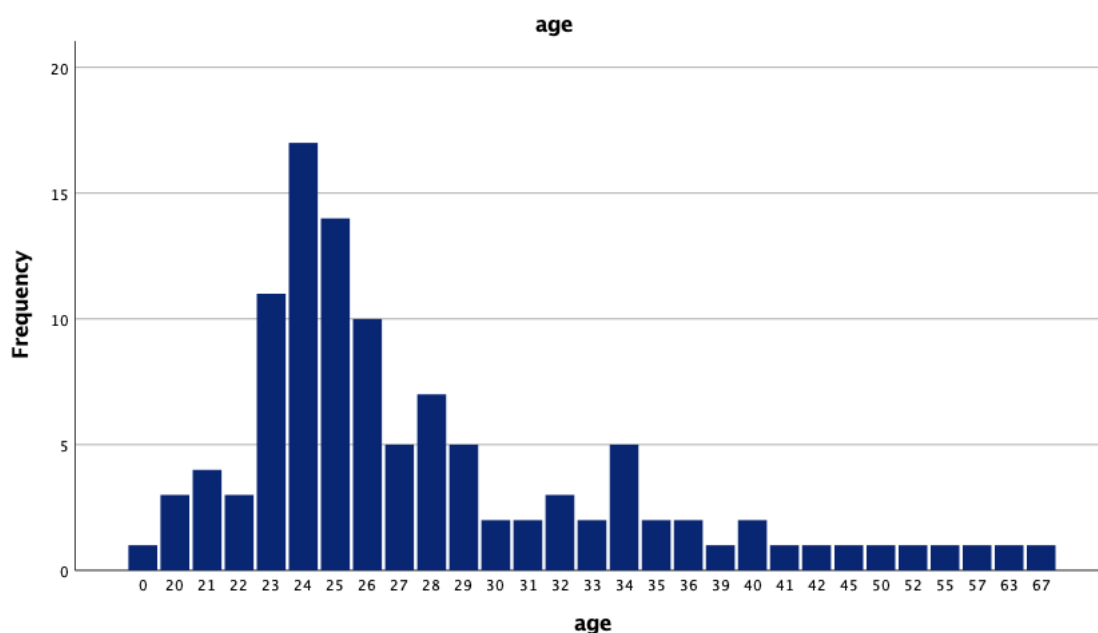


Figure 10: Age

Source: SPSS

Thus, 48.2 percent of the participants state that their current highest level of education is a university bachelor's degree. 36.2 percent of respondents have a master's degree. 12.7 percent of the respondents have a high school diploma, and 2.7 percent of the participants state that their highest level of education is a secondary school diploma. The occupational status can be traced back to the level of education (Appendix K). Here, employees (50.5 percent) represent the largest share of the sample. They are followed by students (38.2 percent), trainees (4.5 percent), job seekers (3.6 percent), and the self-employed (2.7 percent). One participant report being a student (0.9 percent) (Appendix L).

In order to better describe the sample, the respondents' buying behavior at ABOUT YOU is also queried. Most participants state that their last purchase at ABOUT YOU was over a year ago (31.8 percent). This was followed by customers who had shopped at ABOUT YOU in the past 4-6 months (30 percent), in the past 7-12 months (18.2 percent) and in the past 1-3 months (17.3 percent). 3 subjects (2.7 percent) indicated that they had ordered from ABOUT YOU in the past 1-2 weeks.

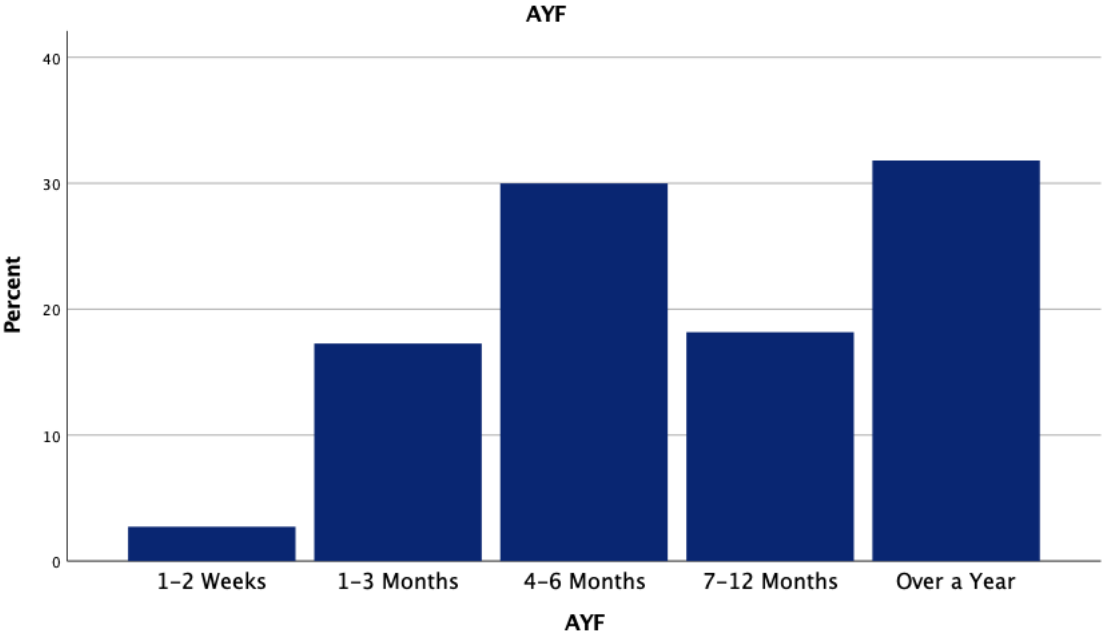


Figure 11: Consumer Behavior

Source: SPSS

In addition, the respondents' level of knowledge on the topic of CSR is queried in order to have a more accurate picture of the target group. Here, 102 participants state that they have already heard of CSR strategies, which represents 92.7 percent of the respondents and could be related to the high level of education of the participants shown. For example, only 8 respondents (7.3 percent) said they were not familiar with CSR (Figure 12).

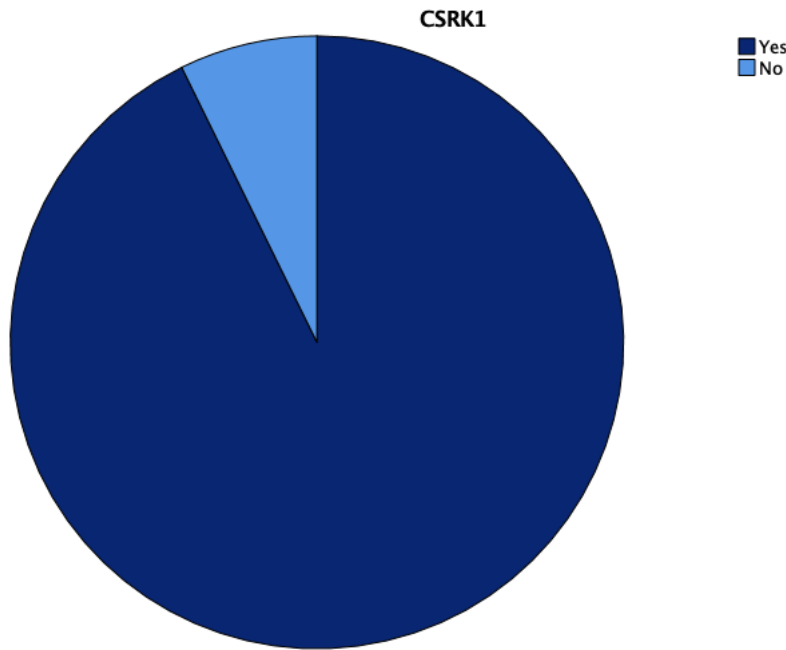


Figure 12: CSR Knowledge

Source: SPSS

To get a more detailed picture of the CSR attitude of the sample, the respondents are asked about CSR-relevant topics in the fashion industry. In particular, the subjects of sustainable production (98.2 percent) and fair production (94.5 percent) were cited by the respondents as relevant topics for a CSR strategy in the fashion industry. They were followed by the topics of the Circularity Initiative (81.8 percent), Sustainable shipping options (80.9 percent), Transparent supply chains (74.5 percent), Diversity (70 percent), and Secure processing of sensitive customer data (51.8 percent). These data show that the respondents particularly value sustainability issues as a component of a CSR strategy in the fashion industry. Furthermore, it can be noted that 29.1 percent of the ABOUT YOU customers surveyed state that they look into a company's CSR strategy before buying clothing. 71.8 percent of participants say that it is important to them that their clothing is produced sustainably and fairly, and 30 percent of respondents would only buy clothing if the company's values matched their own. From this, it can be deduced that CSR and, in particular, the topic of sustainability plays an important role in the ABOUT YOU customer base.

In conclusion, it can be stated that the sample presented corresponds to the presented target group of ABOUT YOU and is, therefore, representative in its composition.

Operationalization and validation of the constructs

Before the postulated hypotheses can be empirically tested in the following, this section operationalizes and validates the model structure of the constructs and measurement models. Within the framework of operationalization, appropriate indicators are to be found in order to make constructs measurable. In the validation, the variable Cronbach's alpha represents the measure used to determine internal consistency reliability (Hubert, 2014, p. 41 ff.). For the constructs measuring the dependent variable, customer trust, an exploratory factor analysis was also conducted to test the assumed measurement model.

Step 1: Operationalization of the constructs

The dependent variables are supported by the item formulation, which was also used in the research literature. In the course of this work, the item formulations are empirically tested and slightly modified if necessary.

The measurement model of brand attitude is set up following Hallahan's research (Hallahan, 1999). In Hallahan's research model, the constructs of brand attitude and customer trust are said to be highly correlated (cf. Hallahan, 1999, p. 301). Also, in the present investigation, a significant correlation between the variables can be determined.

The measurement model of customer trust is based on the research of Mayer et al. (1995) and Hegner (2012) and is composed of the factors of integrity, professional ability, and benevolence. The item wording is adopted from Hegner's research with minor modifications.

All listed constructs are conducted via a multi-item measurement, which according to Churchill (Chur1979), leads to particularly high reliability and low measurement errors. A listing of all constructs and item formulations with associated literature is provided in Appendix D.

Step 2: Validation of the constructs

In the next step, the previously operationalized measurement models are examined with regard to their viability using Cronbach's alpha ($C\alpha$). For the interpretation of Cronbach's Alpha, the requirement level of $C\alpha > 0.7$ is usually recommended (Hubert, 2014).

The measurement constructs of the dependent variables customer trust with transparent communication and customer trust with transparently communicated motivation, are above the recommended value of 0.7 and can therefore be evaluated without further concern. The other constructs are below the recommended value of 0.7 but above the critical value of 0.6 and can also be used for the investigation (Appendix M).

Due to their complexity, the measurement models of customer trust are subjected to a two-stage explorative factor analysis. This is carried out following Homburg & Giering (1996).

The quality criteria of the explorative factor analysis are represented in Appendix N in the following Götzt & Liehr-Gobbers (2004).

In the first step, an exploratory principal component analysis is performed for the dimensions of the different constructs measuring customer trust. Thereby, the items are examined for their content validity, indicator reliability, and convergence validity. In order to conduct a factor analysis with empirical data, the data must meet the Kaiser-Meyer-Olkin criterion (KMO criterion). The three dimensions of customer trust exceed the specified KMO minimum value of < 0.6 in all three constructs (cf. Kaiser, 1974, p. 31 f.), so an exploratory factor analysis can be conducted. The KMO criterion can also be used for content validity. Thus, a single-factor solution for the three dimensions can be implied, and content validity can be confirmed.

Indicator reliability can be tested using factor loadings. In the literature, a minimum value of 0.7 is described, whereas elimination is recommended only at a value below 0.4 (cf. Hulland, 1999). The factor loadings of the individual items are all above 0.4, so indicator reliability can be confirmed for all items.

Convergence validity can be determined by the recorded variance as well as $C\alpha$. All dimensions have an EV value above 70 percent. The $C\alpha$ is above the minimum value of 0.7 for all three dimensions. Thus, the assessment of the dimensions shows a fulfillment of all conditions. There is no violation.

In the second step of the two-step factor analysis, a construct-level analysis is conducted. The three dimensions of each construct measuring customer trust are subjected to a joint factor analysis for reliability and validity. Since an extraction to a factor can be derived from this test, a final factor analysis of the extracted factors is not required.

The factor loadings are above the recommended minimum value of 0.7 when considering the construct, which confirms the indicator reliability for all items.

The KMO values are each above 0.7, making it reasonable to conduct a factor analysis at the construct level.

For convergence validity, we again consider the $C\alpha$. The $C\alpha$ has the values 0.732, 0.684, and 0.714 on the construct level and is thus predominantly above the recommended claim of 0.7 and above the necessary minimum claim of 0.6, respectively.

The assessment of the measurement model of the brand trust shows a fulfillment of all conditions. There is also no violation here. All data from the construct-level factor analysis just presented are also summarized in Appendix O.

As a result of the assessment of the consumer confidence measurement model, it can be stated that the model should be summarized in one factor. Therefore, in subsequent measurements, the dimensions of integrity, professional ability, and benevolence will be combined under the dependent variable of customer trust.

Testing the hypothesis systems

In the following sections of this thesis, the empirical testing of the derived hypotheses is carried out, which are presented in Subchapter 3.1.

In the course of the empirical testing, one-way analysis of variance analyses (ANOVA⁹) with repeated measures are performed. The statistical analysis of the six specially designed hypotheses is performed with the current version SPSS 28¹⁰.

However, before the variance procedures can be carried out, the available data must be checked for various statistical assumptions. First, the examination of possible outliers is of concern. Considering the question ratings, which are based on closed scales, outliers are excluded from the outset. Thus, the first assumption is fulfilled. The second premise for an ANOVA with repeated measures is a dependent sample. This means that the same sample is subjected to measurement again after the presentation of different manipulations. To perform an analysis of variance, this sample must have a size of at least 20 subjects at each time point (Huber et al., 2014, p. 63). This prerequisite is met with a data set of 110 participants.

Another prerequisite for an ANOVA with repeated measures is the normal distribution of the sample. To test this, a Kolmogorov-Smirnov goodness-of-fit test is performed (Huber et al., 2014, p. 65). The Kolmogorov-Smirnov goodness-of-fit test did not show a normal distribution for both the brand attitude and customer trust queries. After graphical inspection of the values, however, a predominant normal distribution of the values can be assumed. In Appendix P, the distribution of the residuals, which indicates an approximate normal distribution, is presented graphically.

In addition, the sample is tested for sphericity¹¹ using the Mauchly test¹². Since this test shows significant values for both brand attitude and customer trust, the assumption of sphericity is violated. After considering the evaluation, the Huynh-Field correction must be made to achieve a cure.

⁹ "ANOVA is a statistical method used to analyze the influence of one or more independent variables on a dependent variable. It compares the variance within groups to the variance between groups to determine if there are significant differences among the groups." (Field, 2013)

¹⁰SPSS 28 is the latest version of the IBM software for statistical data analysis (<https://www.ibm.com/de-de/spss>).

¹¹ "Sphericity is a statistical assumption in repeated measures ANOVA that refers to the equality of variances between all possible pairs of within-subject conditions. Violation of sphericity can lead to biased results and inflated Type I error rates." (Field, 2013)

¹² "The Mauchly test is a statistical test used in repeated measures ANOVA to assess the assumption of sphericity. It tests whether the variances of the differences between all possible pairs of within-subject conditions are equal. Violation of sphericity can lead to biased results and inflated Type I error rates." (Field, 2013)

According to the influence study of the effects of the independent variables is of weight, whether the performed manipulations have been understood accordingly. For this purpose, a manipulation check is carried out. The manipulation check is intended to filter out the subjects who did not recognize the manipulation or conducted the survey inattentively. In this way, participants can be filtered out of the survey whose answers cannot be attributed to the manipulation (Huber, 2005). As there are no significant differences between the mean values of the groups in a first manipulation check by a t-test of independent samples, the sample is adjusted for the subjects who did not pass the manipulation check.

The variance-analytic premise testing of the procedures is hereby completed. An overview of the results and procedures can be seen in Appendix Q.

In the following, the data are examined regarding the testing of the previously formulated hypotheses. For this purpose, a single-factor analysis of variance with repeated measures is performed based on the previously conducted premise testing (Appendix R).

The Influence of CSR Strategy on Brand Attitude

First, the effect of the independent variables on the dependent variable brand attitude of customers towards ABOUT YOU is examined in order to test **hypothesis 1, 3 and 5**. The ANOVA with repeated measures shows a significant difference between the measurement time point. As described, Mauchly's test for sphericity is not passed. Since Epsilon¹³ with values 0.931 (Greenhouse-Geisser) and 0.949 (Huynh-Feldt) is greater than 0.75, the Huynh-Feldt healing values¹⁴ are considered in the analysis. These values show an F value of 212.624, a significance of $p < 0.001$, and an effect size of 0.661 Partial Eta Squared¹⁵. Significant differences between groups can be inferred from these values. The 0.661 Partial Eta Squared indicates that 66.1 percent of the differences between the group means can be explained by the

¹³ "Epsilon, in the context of the Greenhouse-Geisser procedure, is a correction factor used to adjust the degrees of freedom in repeated measures ANOVA when the assumption of sphericity is violated. It accounts for the potential correlation between the repeated measures and helps to provide more accurate p-values and test statistics." (Field, 2013)

¹⁴ "Huynh-Feldt epsilon values are correction factors used in repeated measures ANOVA to adjust the degrees of freedom when the assumption of sphericity is violated. They provide a more accurate estimation of the F-statistic and p-values by accounting for the potential correlation between the repeated measures. The Huynh-Feldt epsilon values range from 0 to 1, where 1 indicates perfect sphericity and values closer to 0 indicate greater violation of the assumption." (Field, 2013)

¹⁵ "Partial Eta Squared is a measure of effect size in ANOVA that quantifies the proportion of variance in the dependent variable accounted for by a specific independent variable, while controlling for the effects of other independent variables. It is calculated by dividing the sum of squares for a specific effect by the sum of squares total, and it provides an estimate of the practical significance of the effect." (Field, 2013)

time of measurement. Thus, it can be assumed that 66.1 percent of the differences are due to manipulation, which is a highly significant value.

By looking more closely at the descriptive statistics, the different group means can be mapped as follows $\text{transparentBA} = 2.100$; $\text{profitBA} = 3.373$; $\text{transparent_motivationBA} = 2.476$ (Figure 13). Graphically, these values can be described as in the figure below.

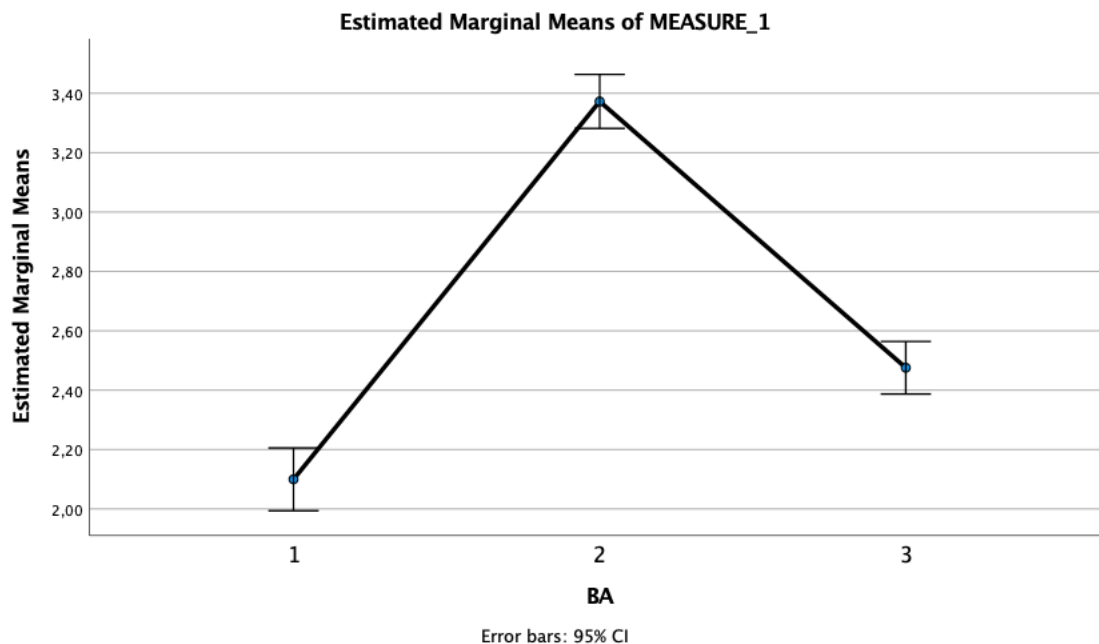


Figure 13: Mean Values Brand Attitude

Source: SPSS

To further understand the differences between the measurement time points, a pairwise comparison of the values is performed. This results in a p-value of <0.001 for the comparison of all measurements, which confirms the significant difference between all measurement time points (Appendix R).

From the values presented, it can be deduced that transparent communication of the CSR strategy has a positive influence on brand attitude (time point 1). In addition, the values reveal a negative influence of profit motivation on brand attitude (time point 2) and a positive influence of transparent communication of motivation (time point 3) on brand attitude. It can be noted that the evaluation of the attitude towards ABOUT YOU of the manipulation transparent communication of profit motivation turned out to be significantly worse than the measurement at the first time point under the manipulation transparent communication of CSR strategy. At the same time, there is a significant positive difference between the measurement of brand attitude after the manipulation profit motivation and transparent communication of profit motivation. Therefore, it can be inferred that transparent communication of motivation

has a positive impact on brand attitude. At the same time, a negative significant difference can be derived between measurement time 1 (transparent communication of CSR strategy) and measurement time 3 (transparent communication of profit motivation).

From this, it can be deduced that transparent communication of profit motivation improves the negative influence of profit motivation but does not completely offset it, which means that the positive influence of transparent communication of motivation can only be confirmed to a limited extent. Therefore, from the ANOVA with repeated measures and the resulting values, **H1**, **H3**. **H5** can be partially confirmed.

To be able to draw a comparison between the customers' preliminary attitude towards ABOUT YOU and the brand attitude after the respective manipulations, a t-test¹⁶ is carried out on samples with paired comparison (Appendix S). The values can be used to supplement the values just presented, and a better understanding can be formed of how the respective independent variables work.

If we compare the mean values of the queried brand attitude after transparent communication of the CSR strategy (M=2.100; SD= 0.560) with the queried preliminary attitude towards ABOUT YOU (M= 2.915; SD= 0.605), significant differences can be found here $t(13.862) = 109$; $p < 0.001$; $d = 1.322$. According to Cohen (1992), this difference between the mean values is large. It can be inferred that brand attitude is significantly improved by transparent communication of CSR strategy.

Comparing the queried brand attitude according to the presented profit motivation (M= 3.373; SD= 0.482) with the queried default attitude towards ABOUT YOU (M= 2.915; SD= 0.605), significant differences between the mean values can also be read here $t(6.434) = 109$; $p < 0.001$; $d = 0.613$. These values confirm that the communicated profit motivation has a negative influence on the brand attitude.

Finally, paired comparison t-test is conducted on samples to better understand the influence of transparent communication of motivation. This reveals a significant difference $t(7,445) = 109$; $p < 0.001$; $d = 0.710$ when comparing the mean values of the queried brand attitude after transparent communication of motivation (M= 2.476; SD= 0.468) and the queried prior attitude toward ABOUT YOU (M= 2.915; SD= 0.605). These values confirm that the transparent communication of profit motivation not only compensates for the negative influence of profit motivation on brand attitude but also has a fundamentally positive effect on the attitude of ABOUT YOU customers towards the brand. Thus, after t-testing, **H5** can also be completely confirmed.

¹⁶ "The t-test is a statistical test used to determine if there is a significant difference between the means of two groups. It compares the means of the groups and assesses whether the observed difference is larger than what would be expected by chance. The t-test takes into account the sample size, the variability within each group, and the difference between the means to calculate a t-value. This t-value is then compared to a critical value to determine if the difference is statistically significant." (Field, 2013)

The Influence of the CSR Strategy on Brand Trust

To test the influence of CSR strategy on customer trust towards ABOUT YOU and with that in **hypothesis 2, 4 and 6**, an ANOVA with repeated measures is also conducted in this thesis. Mauchly's test yields a p-value of <0.001 , which violates the assumption of sphericity, as described earlier. The test yields an epsilon of 0.749 (Greenhouse-Geiser) and 0.757 (Huynh-Feldt), thus using Greenhouse-Geiser's cure in the interpretation. This yields the following values $F=186.483$; $p < 0.001$, and a Partial Eta Squared of 0.631. From these values, it can be inferred that 63.1 percent of the differences between groups can be attributed to timing and the associated manipulation. From these values, a significant difference between the measurement time points can be inferred.

When looking at the descriptive statistics, the different mean values of the groups can be summarized as follows transparentBT = 2.1889; profitBT= 3.2222; transparent_motivationBT = 2.3505 (Figure 14). The mean values described are presented in the following figure and illustrate the significant differences between the measurement time points.

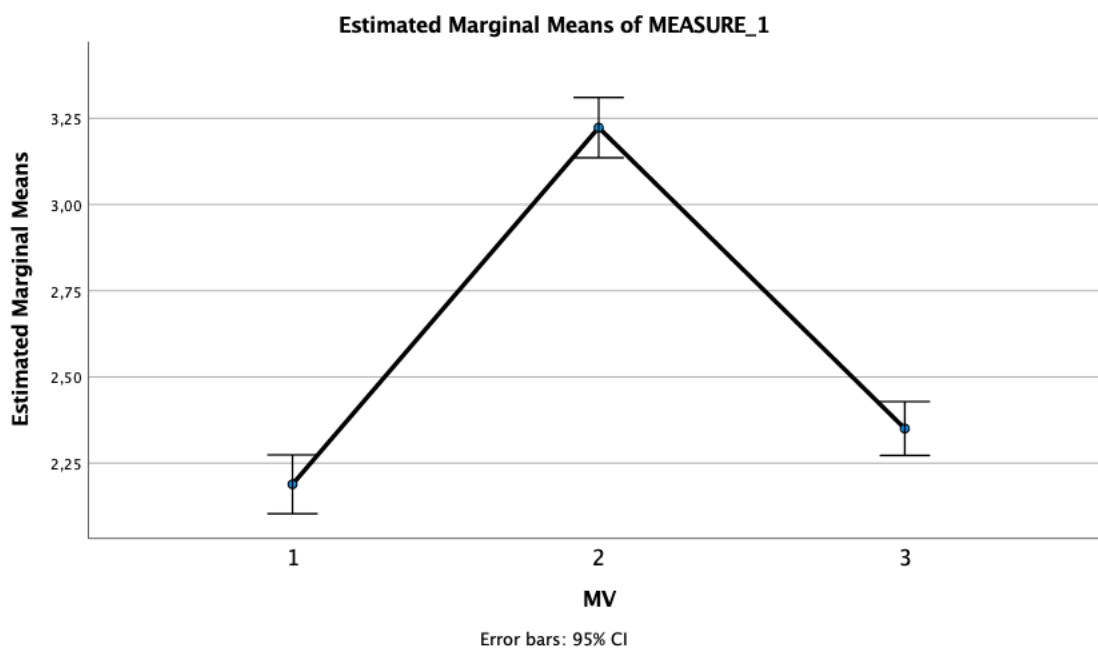


Figure 14: Mean Values Brand Trust

Source: SPSS

The pairwise comparison of the measurement times confirms a significant difference between all measurement repetitions. This results in a p-value of <0.001 for the comparison of all measurements (Appendix T).

From the mapped values, a positive influence of transparent communication of the CSR strategy on brand trust can be derived (measurement time point 1). In addition, the negative influence of profit motivation on brand trust is confirmed (measurement time point 2). The positive influence of transparent communication of profit motivation is conditionally confirmed by the values. Although a positive difference can be seen between measurement times 2 and 3, a negative significant difference can also be read between measurement times 1 and 3. Therefore, the camouflaged communication of motivation can compensate for the profit motivation but not compensate for it.

Based on the results presented, **H2** and **H4** can be confirmed. **H6** is partially confirmed.

In order to get a more detailed understanding of which of the three factors of the dependent variable brand trust (integrity, ability, and benevolence) the independent variables affect, the ANOVA with repeated measures was repeated for the analysis of all three factors.

First, the impact of CSR strategy on brand integrity is examined in more detail (Appendix U). After considering Mauchly's test, sphericity is violated at a p-value of <0.001 . Epsilon specifies the values 0.833 (Greenhouse-Geiser) and 0.844 (Huynh-Feldt) to consider the Huynh-Feldt correction (Appendix 20). This results in the following values $F = 166.795$; $p > 0.001$ and a Partial Eta Squared of 0.605, indicating significant differences between the measurement time points. From the descriptive statistics, the following values $\text{transparentI} = 2.258$; $\text{profitI} = 3.430$; $\text{transparent_motivationI} = 2.494$ (Figure 15). These values are shown graphically in the figure below.

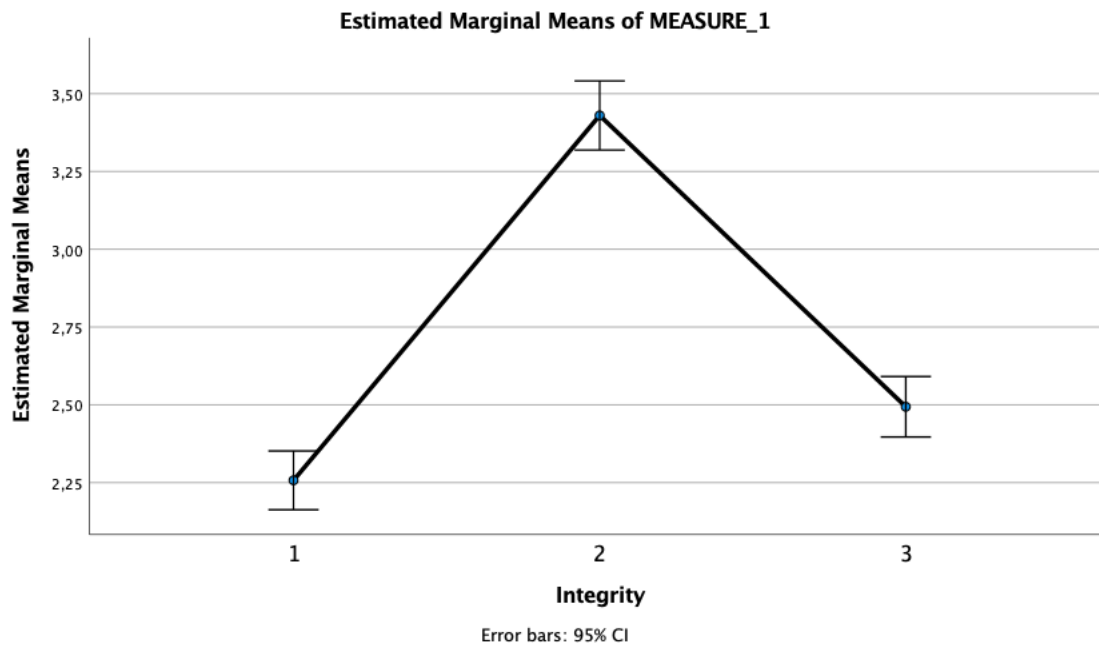


Figure 15: Mean Values Integrity

Source: SPSS

The pairwise comparison between the measurement times reveals a significant difference between all measurements with a respective p-value of <0.001 .

From this, it can be deduced that the transparent communication of CSR has a positive influence on the perceived integrity of ABOUT YOU. In addition, Profit Motivation has a negative influence on the perceived integrity of the company. The transparent communication of profit motivation has a conditionally positive influence on perceived integrity. Although a positive difference can be seen here between measurement time points 2 and 3, a significant negative influence can also be seen between measurement time points 1 and 3. It can therefore be concluded that camouflaged communication of motivation compensates for profit motivation but does not compensate for it. With the exception of the slightly divergent mean values, these results are in line with the values of the investigated customer trust.

In the following, the effect of the CSR strategy on the perceived ability of ABOUT YOU is examined (Appendix V). After considering Mauchly's test, sphericity is violated at a p-value of 0.012, and Huynh-Feldt correction is applied at epsilon values of 0.927 (Greenhouse-Geiser) and 0.942 (Huynh-Feldt). With an F-value of 86.463, a p-value of <0.001 , and a Partial Eta Squared of 0.442, significant differences between the measurement time points can be seen. Although only 44.2 percent of the variances in this test are explained by the manipulations, which are lower than the previous values, this is still a high variance. The descriptive statistics

show the following mean values transparentA = 1.97; profitA = 2.794; transparent_motivationA= 2.076. These values are shown in the following Figure 16.

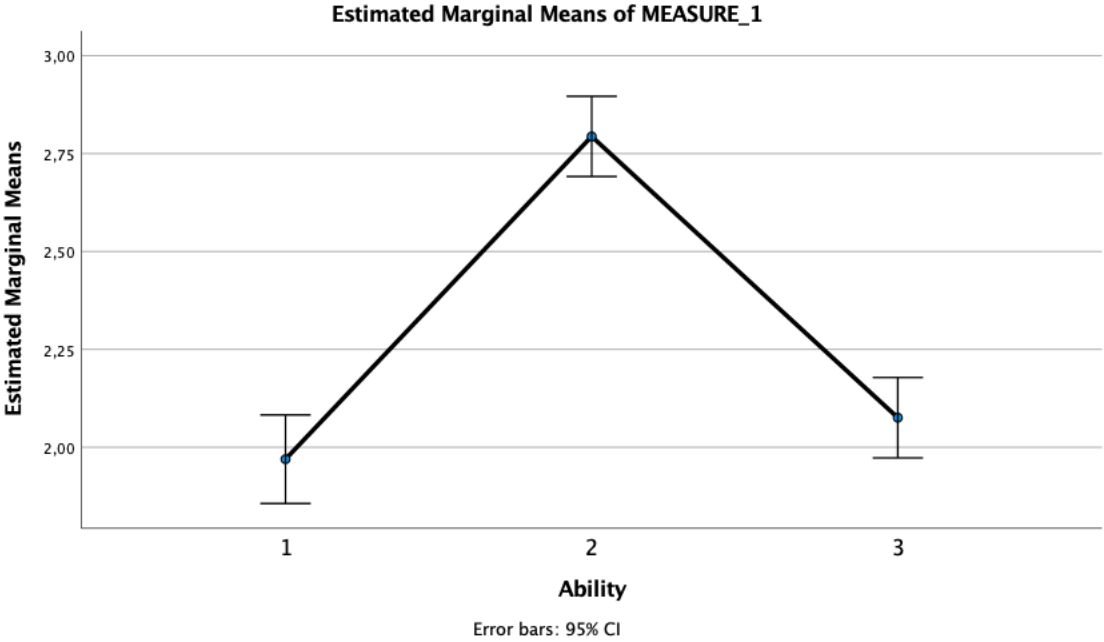


Figure 16: Mean Values Ability

Source: SPSS

When comparing these mean values, it is noticeable that the ability of ABOUT YOU is assessed significantly more positively than the average customer trust.

The pairwise comparison only shows a significant difference between measurement time points 1 and 2 (transparent communication of CSR strategy and profit motivation) and between measurement time points 2 and 3 (profit motivation and transparent communication of motivation). There are no significant differences between time points 1 and 3 (transparent communication of CSR strategy and transparent communication of motivation) and with the p-value of 0.225. Therefore, it can be concluded that transparent communication of CSR has a positive influence on the perceived ability of ABOUT YOU. In addition, Profit Motivation has a negative influence on the perceived ability of the company. Transparent communication of Profit Motivation has a positive influence on perceived ability. Here, a significant positive difference can be seen between measurement time 2 and 3 and no significant difference between measurement time 1 and 3, which leads to the assumption that the transparent communication of Profit Motivation fully compensates for the negative effects of Profit Motivation and thus has a positive effect on the perceived ability of ABOUT YOU.

Finally, the effect of CSR strategy on ABOUT YOUs benevolent is examined to comprehensively map customer trust (Appendix W). The Mauchly's test results in a violation of sphericity at a p-value of 0.001. After considering the epsilon values 0.807 (Greenhouse-Geiser) and 0.817 (Huynh-Feldt), the Huynh-Feldt correction is considered. This yields the following values, an F-value of 127.989, a p-value of <0.001, and a Partial Eta Squared of 0.504, indicating that 50.4 percent of the differences between the measurement time points are due to the measurement time point and the related manipulation. These values indicate a significant difference between the measurement time points. Looking at the Descriptive Statistics, the mean values transparentB = 2.339, profitB = 3.445, transparent_motivationB= 2.482 are shown in the following plot.

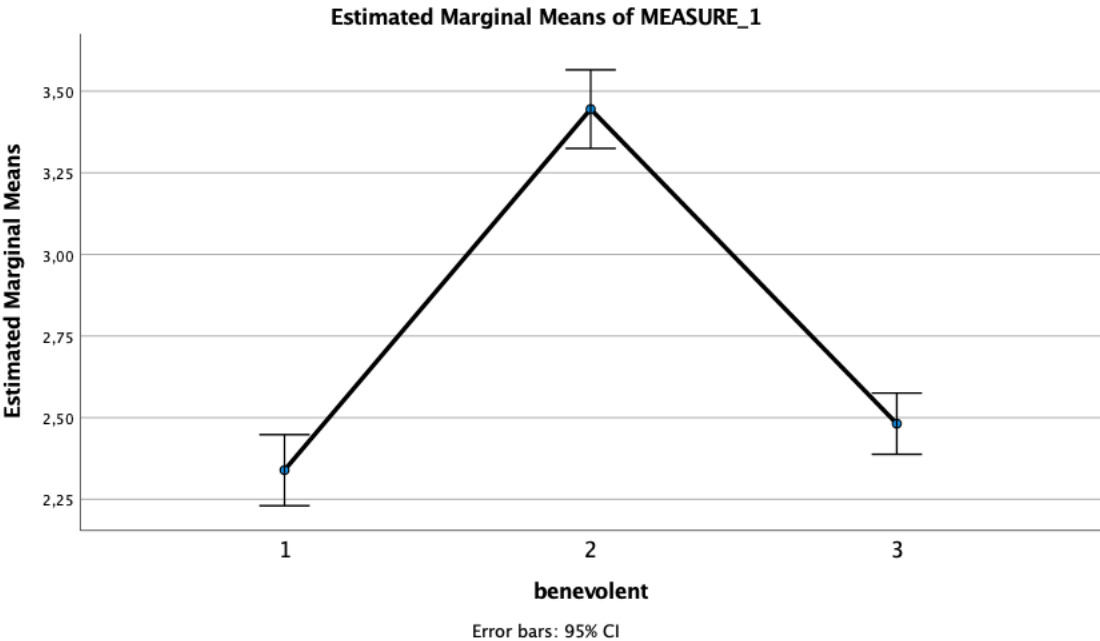


Figure 17: Mean Values Benevolent

Source: SPSS

A pairwise comparison of the measurement time points reveals a significant difference between all measurement time points with a p-value of <0.001 between the transparent communication of the CSR strategy and the profit motivation and the transparent communication of the motivation and the profit motivation. The comparison of the transparent communication of the CSR strategy and the transparent communication of the motivation shows a significance of $p = 0.049$ and thus remains just below the significance level of 0.05. From the values presented, a positive influence of the transparent communication of the CSR strategy on the benevolence of ABOUT YOU can be derived. In addition, the values show a negative influence of Profit

Motivation on the perceived benevolence of the company. The transparent communication of Profit Motivation has a conditionally positive influence on the benevolence of the company. Thus, the results are in line with the results on the effect of the CSR strategy on customer trust.

In the following, the results are presented graphically in relation to the hypothesis system.

Hypothesis		
Hypothesis on the influence of transparent communication on brand trust and brand attitude		
H1	<i>A transparent communication of ABOUT YOUs CSR strategy leads to a high level of trust among ABOUT YOUs customers.</i>	✓
H2	<i>A transparent communication of ABOUT YOUs CSR strategy leads to a positive attitude of customers towards ABOUT YOU.</i>	✓
Hypothesis on the influence of Profit Motivation on brand trust and brand attitude		
H3	<i>If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on brand attitude towards ABOUT YOU.</i>	✓
H4	<i>If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on brand attitude towards ABOUT YOU.</i>	✓
Hypothesis on the influence of transparent communication of CSR motivation on brand trust and brand attitude		
H5	<i>The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on customer trust.</i>	✓
H6	<i>The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on brand attitude.</i>	(✓)
Description: ✓ = confirmed, ✗ = not confirmed, (✓) = partially confirmed		

Figure 18: Hypothesis System

Source: Own Figure

5. Findings and Discussion

Interpretation of Qualitative Data

The following section interprets the results of the content analysis of the ESG Report and the press releases. To this end, the ESG Report and the press releases are examined individually and then compared.

As described in the presentation of the qualitative results, the code Scope of Information with the characteristic Comprehensive Information is used most frequently. On the other hand, the opposite code, Noncomprehensive Information, is used only about half as often. Nevertheless, Noncomprehensive Information codes 16 percent of the segments and is thus the third most frequently used code. Therefore, examining the passages coded with Noncomprehensive Information is central to this analysis. The Comprehensive Information code refers primarily to measures that have already been implemented, such as introducing a more sustainable shipping system. The company also presents its own CO₂ balance, the sustainability of its own production, and the sustainability of its supply chains in an equalized manner. While the Comprehensive Information code is primarily used to list relevant KPIs, it can be observed that the Noncomprehensive Information code is predominantly assigned to the formulate ESG goals. Thus, the company's goals are not formulated in a measurable way, which provides a large scope for subsequent ESG activities. Also, no clear strategies for achieving the non-detailed goals are presented. Thus, in only a few passages of the ESG Report, the company commits to achieving clearly measurable goals within a defined timeframe. This can be observed above all in the cooperation with external stakeholders. In the formulation of goals in its own production, on the other hand, the company expresses itself with clear key figures, even if it leaves room for interpretation by expanding the description of sustainability to include the term sustainable (ABOUT YOU Holding SE, 2022d). Furthermore, particularly presented ESG initiatives such as introducing the second-hand category and the upcycling label Rebirth are coded with the code Noncomprehensive Information. ESG activities such as these are described with significantly fewer KPIs, and no clear goals or strategies are listed for further development. Therefore, it can be inferred that these ESG initiatives contribute only slightly to the path to achieving carbon neutrality and are mainly carried out for customer perception. This is evaluated in more detail in the quantitative data analysis carried out. Therefore, it can be stated that while the information on own supply chains, past efforts in production, and sustainability of shipping options are presented transparently and comprehensively, information on the further

development of strategies and communication of measurable targets is incomplete. There are also informative gaps in transmitting specific ESG initiatives that are shared intensively with customers and used for marketing purposes.

The code Scientific character of Data with the characteristic Scientific based Data is used second most frequently as described before. A more detailed examination of these segments shows that ABOUT YOU strives to bring its own goals in line with the climate goals of the Paris Agreement¹⁷. The company also addresses the science-based targets in the coded sections, which they have had approved by the Science Based Targets initiative. The company is aware of the responsibilities of the fashion industry and refers to scientific data when presenting these. The company also refers to scientific data when giving risks within its own and third-party supply chains. In addition, the company refers to internationally recognized sustainability seals of approval, such as the o Global Recycle Standard (GRS) and Recycled Claim Standard (RCS), both in the production of its items and in the evaluation of third-party products. The company also presents these quality criteria transparently in its ESG Report 2021/22, citing sources. When securing customer data, the company also refers to German guidelines such as the General Data Protection Regulation¹⁸ (GDPR) and the German Teleservices Data Protection Act (TTDSG)¹⁹. In addition, the company refers to data taken from customer surveys and market research analyses in the development of its strategy (ABOUT YOU Holding SE, 2022d). The opposite expression of the code Scientific character of the data described with Non-scientifically based Statements did not find any application in the analysis of the ESG report. It can thus be deduced that the company's accounts are fundamentally scientifically based.

In the analysis of the Reflection code, it can be deduced that the company classifies its actions critically and self-reflectively approximately twice as often as it does not critically question its actions. In the detailed analysis of the coded segments, it can be deduced from the data that the company is notably less self-critical of past efforts than of efforts that the company would like

¹⁷ "The Paris Agreement is an international treaty adopted in 2015 under the United Nations Framework Convention on Climate Change (UNFCCC). It aims to combat climate change by limiting global warming to well below 2 degrees Celsius above pre-industrial levels, and pursuing efforts to limit the temperature increase to 1.5 degrees Celsius. The agreement sets out a framework for countries to contribute to greenhouse gas emissions reductions, adapt to the impacts of climate change, and provide financial and technological support to developing countries. It also establishes a transparency framework to track progress and enhance global climate action." (UNFCCC, 2023)

¹⁸ <https://gdpr-info.eu/>

¹⁹ <https://shorturl.at/acerH>

to implement in the future. Furthermore, it can be deduced from the data that CSR initiatives strongly communicated with the customer, such as the second-hand category and the vintage shared rope, are reflected significantly less critically by the company. These observations are consistent with the coding of the Scope of Information. It can also be deduced from the dataset that the company self-critically questions its actions more often when referring to external scientific data. Also, in connection with the cooperation with third-party suppliers, ABOUT YOU reflects critically on its behavior and tries to take its own role as a trailblazer in the industry, being more critical of itself than others (ABOUT YOU Holding SE, 2022d). The company positions itself predominantly self-critically and repeatedly refers to scientific data. It also describes the development of a sustainable business model as never complete. However, ABOUT YOU increasingly lacks a self-critical distance in its descriptions of previous ESG activities, especially regarding initiatives directly addressing the customer.

The analyzed motivation for the implementation of CSR activities is balanced. The terms "profit-motivated" and "socially motivated" were used equally frequently. The company is socially motivated, above all, when it comes to the value of its own employees. The company also places diversity and the free development of its own personality at the center of its CSR strategy. Nevertheless, the data of the ESG report shows that ABOUT YOU bases its CSR measures on its own competitiveness and the overriding goal of its own economic growth. At the same time, it can be stated that the company always communicates this economic motivation transparently. Each segment assigned the code profit motivated is also coded with the code transparent motivation communication (ABOUT YOU Holding SE, 2022d). From this, considering the literature of Ellen et al. (2006), it can be deduced that economic motivations do not negatively affect stakeholders' perceptions.

After analyzing the ESG report, it can also be deduced that the company sets a high ethical standard. The ESG Report has five coded segments with the code high ethical standard, while no text segment has been coded with the opposite expression low ethical standard. From the coded text passages, it can be deduced that ABOUT YOU implements more than the legally stipulated minimum and would like to set a good example, especially in its cooperation with third-party suppliers. In doing so, the company sees itself as a pioneer in the area of sustainability development.

Finally, it should be noted that as a listed company, ABOUT YOU is legally obligated to inform its stakeholders about CSR measures. ABOUT YOU addresses this in the Coded Segment Legal

Notice. Therefore, it must be questioned whether the predominantly clear communication and presentation of KPIs are due to legal framework conditions.

Based on the analyzed data of the ESG Report 2021/22 of the company ABOUT YOU, it can be summarized that ABOUT YOU communicates comprehensively and transparently, especially in the communication of previous CSR activities that have no direct interface with the customer. Scientific data support the ESG report, and the company bases the development of its own CSR strategy on the findings of science and market research. ABOUT YOU transparently communicates motives for CSR activities and states economic and social motives in the ESG report. The company sees the need for action and is mostly self-critical about its efforts. In doing so, ABOUT YOU defines new standards for the fashion industry and partly acts above the legal obligations.

Nevertheless, it can be deduced that the company does not comprehensively illuminate information in the ESG report, especially in communicating CSR initiatives that have a direct interface to the customer and refers to only a few relevant KPIs. Also, communication of goals and future strategies is not based on KPIs or communicated measurably. Thus, the company seems to want to keep room for maneuvering open for the future and flexibly design corporate strategic priorities.

To ensure a comprehensive evaluation of the communicated CSR strategy and to be able to place the research in the corporate context, the analysis of the relevant press releases from 2021/22 is carried out below.

The eight press releases examined deal with different topics of the company's CSR strategy, so five of the reports examined deal with more sustainable collections that were either created in cooperation with a German celebrity or developed in cooperation with an external brand.

These press releases on upcoming collaborations are characterized by the fact that ABOUT YOU augments exclusively socially motivated, but the transparency of the communicated motivation is rated as low. ABOUT YOU does not communicate downstream social goals and does not address concrete measures for socially motivated development. The segment coded with the code Noncomprehensive information is observed significantly more often with five codings than the coding Comprehensive information, which has been assigned to only one text passage. The collections and individual products are the focus of the communication, and the sustainability aspects, sustainability labels, or production conditions are only comprehensively communicated in one report. Furthermore, although statements are made about the production

of photo and film material, no mention is made of whether the resulting CO2 emissions are offset. The PR report on the CHEERIO sock collection is the only one that provides comprehensive information on the collection's production and long-term production goals. Furthermore, these statements are scientifically based, and the targets align with the Paris Agreement's goals.

Nevertheless, the discrepancy between actually communicated and actually executed CSR activities is perceived as small. This is because the company implements the points listed in the ESG report on more sustainable own production by introducing more sustainable own brands and entering into partnerships with sustainable brands. For example, the company cites sustainable and fair supply chains detailed in the ESG report.

In addition to collaborating with celebrities and sustainable brands, ABOUT YOU also unveils a partnership with the online payment system Klarna. The press release differs from the PR reports already presented. For example, although an economic motive for the cooperation is stated here, among other things, this is communicated transparently, which, according to the literature of Ellen et al. (2006), however, does not lead to a worsened perception of the stakeholders. Furthermore, there is a very small discrepancy between communicated and actually implemented CSR activities. For example, the CO2 expenses for media production are also compensated for implementing a climate-neutral campaign. Since ABOUT YOU does not state this procedure in the other available press releases, it could be that Klarna is the initiator here.

ABOUT YOU announces in another press release that it is launching a knowledge and learning platform for more sustainability in the fashion industry to support third-party suppliers to act more sustainably. For this, the company has partnered with Zalando. Similar to the press release in cooperation with Klarna, ABOUT YOU transparently communicates the economic motives of this CSR initiative. In addition, a small discrepancy between communicated and actually implemented CSR activities can be seen. As ABOUT YOU explains in the ESG report, the company wants to set a good example in the fashion industry. This intention is being implemented through the merger with the main competitor Zalando and the science-based learning platform. By implementing CSR activities beyond legal obligations, ABOUT YOU is categorized as a company with high ethical standards.

Another press release of the present data set presents the ESG Report 2021/22. Here, ABOUT YOU explains the CSR activities carried out and targeted as socially motivated. The company makes a self-critical introduction to the ESG Report and places room for improvement at the center of the communication. Unlike the ESG Report itself, ABOUT YOU does not address

economic motives for the ESG Report and does not refer to legal obligations. The report's structure is explained in more detail, while the exact content is not addressed.

In addition to interpreting the results of the analysis of the ESG Report and the press releases, the sustainability website of ABOUT YOU is interpreted in more detail below in order to evaluate the company's direct CSR communication with customers in more detail.

It can be mapped that on the direct website, the company often only touches on information from the ESG Report. As a result, communication in nine segments is rated as insufficient. In addition, ABOUT YOU only deals with sustainability issues on the website and ignores other aspects of its own CSR strategy, which also means that the flow of information is often rated as not comprehensive. For example, the sustainability criteria are not presented transparently, and the connection between these and international standards is not shown. However, the company links to the detailed ESG report for important information in order to offer interested customers the opportunity to take a closer look at the company's ESG strategy. Furthermore, the company actively involves the customer in the CSR strategy by comprehensively presenting ABOUT YOU options for sustainable clothing consumption and care, thus holding its own customers accountable. In addition, the company links all sustainability certificates that are based on scientific data. ABOUT YOU uses these when working with third parties. On its own website, the company presents itself primarily as socially motivated. As already presented, the company likes to focus on social responsibility as a motivation in its external communication. However, the detailed presentation of the motivation in the ESG Report deviates from this. In addition, the company communicates in a very self-reflective manner on its website. Finally, it can be noted that ABOUT YOU has not implemented the sustainability website in the app, although according to its own statements, most purchases are made through it (ABOUT YOU Holding SE, 2022b). The website can only be opened via the Internet browser in Germany. The website is provided in German and English.

To present the corporate context for interpreting the quantitative results as comprehensively as possible, press releases, the ESG Report, and the ABOUT YOU website are related below.

While the ESG Report openly communicates the motives behind the ESG strategy, the press releases, especially those for the more sustainable collections, use social motives as a pretext. A similar picture can be gained from the analysis of the website. Here, too, the motives behind the CSR strategy are predominantly presented as social. Also, unlike in the ESG report, important information such as production sites or sustainability labels are not communicated

comprehensively enough on the website and in press releases. Nevertheless, it can be concluded from the content analysis that the discrepancy between communicated and actually implemented CSR activities is low, which, according to the literature, has a positive impact on stakeholder perception (Viererbl & Koch, 2022). For example, the communicated effort to support third-party suppliers in moving towards a more sustainable corporate strategy is implemented with the main competitor Zalando. As communicated in the ESG report, the company also strives to produce its own labels more sustainably. In addition, ABOUT YOU tries to take responsibility for its customers on its own website and supports them with tips for sustainable consumption and clothing care. Unlike the ESG Report, however, the reference to scientific information is mostly missing here. The press releases also do not refer to the topics of data security, sustainable supply chains, or the social responsibility of the company's own employees. Instead, mainly collections are presented, and the economic aspect is in focus. Similar to the communication in the ESG report, important information is not comprehensively presented in the interface with the customer. It can therefore be assumed that the company communicates more comprehensively when stakeholders other than the customer are the focus of the communication. As soon as the customer is the main recipient of a CSR message, the focus is primarily on the social motive, and important information is neglected. This can be deduced from the data of the ESG Report, the website as well as from the data of the press releases.

Interpretation of Quantitative Data

The aim of the qualitative research of this thesis is to investigate the effect of CSR strategy on brand attitude and trust of ABOUT YOU customers. In the course of this thesis, the CSR strategies and the measurement constructs are conceptualized on a scientific basis. For this purpose, the thesis defines the independent variables transparent communication of CSR strategy, profit motivation, and transparent communication of CSR motivation based on the literature. These variables result in six impact chains, which are a central component of the quantitative research and can be presented as follows:

- 1. The effect of transparent communication of the CSR strategy on the brand attitude of ABOUT YOU customers.*
- 2. The effect of the transparent communication of the CSR strategy on the trust of ABOUT YOU customers.*
- 3. The effect of the company's profit motivation on the brand attitude of ABOUT YOU customers.*
- 4. The effect of the company's profit motivation of the CSR strategy on the trust of ABOUT YOU customers.*
- 5. The effect of transparent communication of CSR motivation on the brand attitude of ABOUT YOU customers.*
- 6. The effect of transparent communication of CSR motivation on the trust of ABOUT YOU customers.*

The results of the investigation of these are discussed in more detail below. Subsequently, the results of the qualitative and quantitative will be combined in order to answer the formulated research questions.

The effect of transparent communication of the CSR strategy on the brand attitude of ABOUT YOU customers.

The communication of the CSR strategy, which is perceived as transparent, has a significantly positive influence on the brand attitude of ABOUT YOU customers. Looking at the evaluation, it can be deduced that if the CSR strategy is communicated transparently, customers have a positive attitude towards the online retailer, and that this transparent communication has a positive effect on the attitude of the customers. Thus, it can be concluded that the ABOUT YOU customers have an interest in the CSR strategy of the company. The manipulation of the Transparent Communication of CSR strategy includes, among other things, the interpretation of the customers. Therefore, it can be inferred from the results that ABOUT YOU customers would like to be actively involved in the company's CSR activities and that this active involvement of the target group has a positive effect on brand attitude.

The effect of transparent communication of the CSR strategy on the trust of ABOUT YOU customers.

The communication of the CSR strategy, which is perceived as transparent, has a significant positive impact on the trust of ABOUT YOU customers. The data suggests that transparent communication of the strategy and the associated active involvement of customers in the company's CSR activities has a positive effect on customer trust. Looking at the different dimensions of customer trust integrity, ability, and benevolence, transparent communication has the lowest effect on the company's ability, from which it can be inferred that satisfaction with ABOUT YOUs products and service is less dependent on the company's transparent communication than the company's perceived integrity and benevolence.

The effect of the company's profit motivation on the brand attitude of ABOUT YOU customers.

The profit motivation of the company for the implementation of CSR strategies has a significant negative impact on the attitude of ABOUT YOU customers. It can be observed that the customers of the online retailer rate the personal attitude towards the company significantly worse after disclosure of the profit motivation than when the CSR strategy is communicated transparently. But also, in comparison to the questioned preliminary attitude towards ABOUT YOU, the customers evaluate their brand attitude significantly worse when the profit motivation

is communicated. The study carried out was specifically about the introduction of a second-hand category and the communicated main goal of earning money with the introduction of this category. It can be deduced from this that the customers of ABOUT YOU are aware of the sustainable and social aspect of circular fashion and attribute a certain importance to it.

The effect of the company's profit motivation of the CSR strategy on the trust of ABOUT YOU customers.

The profit motivation of the company for the implementation of CSR strategies has a significant negative impact on the trust of ABOUT YOU customers. Looking separately at the three dimensions of trust integrity, ability, and benevolence, of the company, profit motivation for the implementation of CSR strategies has a significant negative influence on the perceived ability of the company, but this is significantly lower than the negative influence of profit motivation on the perceived integrity and benevolence of customers. It can be inferred that although the company's service performance and products are evaluated more negatively, they are nevertheless less dependent on the company's CSR motivation.

The effect of transparent communication of CSR motivation on the brand attitude of ABOUT YOU customers.

The transparent communication of CSR motivation has a conditionally positive effect on the brand attitude of ABOUT YOU customers. The data analysis shows that the transparent communication of the motivation has a significant positive influence on the brand attitude, but cannot fully compensate for the negative influence of the profit motivation. However, it can be deduced from the comparison with the default setting that customers rate brand attitude better when profit motivation is communicated transparently. Therefore, based on the study conducted, it is assumed that the transparent communication of profit motivation has an overall positive influence on the brand attitude of ABOUT YOU customers.

The effect of transparent communication of CSR motivation on the trust of ABOUT YOU customers.

The transparent communication of CSR motivation has a conditionally positive influence on the trust of ABOUT YOU customers. Here, too, it can be observed that the transparent

communication of the profit motivation has a positive influence on customer trust but cannot completely compensate for the negative effect of the profit motivation. If the three dimensions of trust are considered separately, it can be seen that the negative effect of profit motivation on the ability of the company can be completely offset by the transparent communication of this.

In addition to the evaluation of the impact, the interpretation of the descriptive statistics is important for a later derivation of recommendations for ABOUT YOU. It can be seen from this that the company's customers are very interested in CSR topics. In the survey, only 8 out of 110 respondents state that they do not know what CSR is. Sustainability topics, in particular, are considered important. The evaluation also shows that ABOUT YOU customers place a great deal of focus on the sustainable and fair production of fashion. The evaluation also shows that the customers of ABOUT YOU tend to look into the CSR strategy of a company before buying products.

In the following, these results are related to the qualitative evaluation of ABOUT YOU's CSR communication in order to be able to derive concrete application notes for the company in the further course of the work.

As already described in the interpretation of the qualitative results, ABOUT YOU does not communicate the profit motivation behind its CSR strategy when communicating with customers. However, this is discussed in more detail in the ESG Report and the communication with other external stakeholders. Only in the communication with customers the company does not elaborate on the economic motivations behind their CSR activity. The qualitative research of this research confirms that communicating the economic motivation and profit intentions behind CSR activities can negatively affect brand positioning and customer trust. However, the study also discloses that transparent communication of these profit motivations can strengthen the relationship with customers. Transparent communication of motivation, as applied by ABOUT YOU in the ESG report, can thus have a positive impact on customer attitude and trust.

As presented, the website analysis of ABOUT YOU's sustainability site revealed that some information presented in the ESG Report is not reflected in detail on the website. However, looking at the results of the quantitative customer survey, the values indicate that over 29 percent of customers are concerned with a company's CSR strategy before purchasing clothing. Even more, customers state in the survey that it is important to them that their clothing is produced sustainably and fairly. The analysis of the website here points to a lack of transparent

communication of sustainability criteria, but according to the results, ABOUT YOU customers are very interested in this. In the ABOUT YOU app, where a large part of the purchases are made, the sustainability page is not present, which may have a negative impact on the relationship with customers given the strong interest in sustainability presented by the clientele. This omission of the communication of the CSR strategy in the app may not only have a negative impact on the relationship with the customers, as shown in the data analysis. It also prevents the presented positive effect of CSR communication on customer trust and attitude.

The analysis of the website also shows that ABOUT YOU focuses on the topic of sustainability when communicating its own CSR strategy with customers. This focus corresponds with the weighting of CSR topics by ABOUT YOU customers. The customer survey shows that sustainability plays a more important role for customers than, for example, diversity and data security.

Similar results can be derived from the comparison of the PR reports with the results of the survey. Here too, especially when presenting new collections, the motivation behind the CSR strategy is not addressed transparently. Thus, the company does not take advantage of the possible positive influence of transparent communication of the CSR motivation on the customer relationship.

6. Conclusions and Implications

6.1. Summary of the Findings

The main objective of this research work is to investigate what influence the perceived CSR strategy has on the brand attitude and trust of customers. In order to answer this overarching time question, four subordinate research questions are formulated at the beginning of the work, which are to be answered in the following in order to be able to finally provide a comprehensive answer to the leading question.

1. Is the CSR strategy implemented by ABOUT YOU perceived as sufficient by customers?

After evaluating the qualitative and quantitative data collection of the present study, it can be stated that the inquired ABOUT YOU customers have a strong interest in CSR topics and a great knowledge of CSR. They attach particular importance to transparent sustainability communication and the fair and sustainable production of their clothing. The questionnaire, which is based on the actual communication of ABOUT YOU, also showed that the communication of the CSR strategy of the company is perceived as transparent. This has a measured, positive influence on brand attitude and brand trust. Therefore, it can be deduced that the transparency of the communication is perceived as sufficient and strengthens the relationship of the customers to the brand. However, it must be noted that this communication only takes place on the website, and the app is excluded from this. The company also communicates topics besides the sustainability strategy online only slightly, if at all. Based on the data collected, ABOUT YOU customers have a particular affinity for sustainability, but other topics, such as diversity and data security, are also important to them. However, these are hardly or not at all presented informatively on the website by ABOUT YOU.

Furthermore, it can be deduced from the results that the communication of the motivation behind the CSR strategy can be seen as insufficient. Thus, the statements used in the questionnaire are based on the company's ESG report, as ABOUT YOU does not transparently address the company's profit motivation in its communication with its own customers. However, this would have a positive impact on the company's relationship with its customers. In summary, it can therefore be stated that ABOUT YOUs customers perceive the CSR strategy as comprehensive in parts. The company scores particularly well in the transparent communication of the strategy and the associated active involvement of customers. According

to the analysis of the data, the communication of motives and other topics besides sustainability can be further developed.

2. How transparent is ABOUT YOU in communicating its CSR strategy?

This question can be answered by the qualitative analysis of this thesis with the support of the quantitative survey. While the company's ESG report, especially in the Planet Chapter, is very comprehensive and presents motivations for specific CSR initiatives in detail, these aspects are presented in a simplified and abbreviated manner in the communication with customers. This can lead to some aspects of the communication being perceived as not being stringent. For example, sustainability criteria are not explained in sufficient detail on the website, and the customer lacks information on why a garment is labeled as sustainable. In addition, the company's motivation to implement a comprehensive CSR strategy is not communicated transparently with customers. The profit motivation, which plays a central role in the ESG report, is not mentioned by the company in its dialog with customers. There is also a lack of transparency in communicating ABOUT YOUs motivation when communicating new collections in press releases.

Topics that do not concern environmental protection are often not presented transparently in the ESG Report. The reference to scientific data is missing, and the comprehensive flow of information is not given. On the website and in the press releases, the communication of the CSR strategy, which goes beyond environmental protection, is completely missing.

In conclusion, it can be said that the section on the CSR strategy communicated in the questionnaire was predominantly perceived as transparent. Therefore, it can be concluded that the company communicates its own CSR strategy predominantly transparently, or at least that it is perceived as transparent by the customers. However, ABOUT YOU could strive for even more transparency in the communication of its own motivation.

3. What adjustments to the CSR strategy can the company make to improve its relationship with its customers?

After evaluating the results, ABOUT YOU can expand its CSR strategy to include other topics besides sustainability, as these topics are also close to the fashion retailer's customers' hearts. In addition, the company can make the communication of the CSR strategy and CSR motivation

more transparent and extend it to the app. Further implementation approaches are presented comprehensively in Chapter 6.3 of this thesis.

4. Which aspects of the CSR strategy are particularly important for ABOUT YOUs customers?

After evaluating the customer survey, it can be stated that the sustainability aspect of the CSR strategy is particularly important to ABOUT YOUs customers. Transparent communication of the value chain also has a high priority for ABOUT YOUs customers. In addition, diversity plays a crucial role for customers. Many of the customers surveyed also stated that they only buy clothing where the company's values are in line with their own. Furthermore, it is important to ABOUT YOU customers that their own clothing is produced fairly and sustainably.

The evaluation of the data also revealed that transparent communication of the CSR strategy has a positive influence on brand attitudes and customer trust. Since this includes the active involvement of customers in the data collection, it can be assumed that this is an important aspect for customers. They want to be held accountable and actively make better consumption decisions. This observation is further supported by the evaluation of the questionnaire, in which a significant proportion of customers stated that they had considered the company's CSR strategy before purchasing clothing. The Qualitative Evaluation also suggests that the company's customers place a lot of importance on the transparent communication of the company's CSR motivation. Thus, although profit motivation has a negative impact on the relationship with the customer, the transparent communication of it can strengthen the relationship.

Finally, the guiding question of the research is answered: ***What impact does ABOUT YOUs perceived CSR strategy have on customers' trust and brand perception?***

The perceived CSR strategy can influence customer trust and brand attitude towards ABOUT YOU both positively and negatively. If the communication of the strategy and motivation is perceived as transparent, this has a positive influence on the trust and brand attitude of ABOUT YOU customers. If the profit motivation is communicated in a simplified way, the perceived CSR strategy can have a negative influence on these factors of the customer relationship.

6.2. Limitations and Implications for Research

In the course of the critical appraisal of the present study, it is necessary to point out individual limitations that have implications for further research.

The first limitation is the recruitment of the sample. Based on the study results, it can be seen that the targeted search of the sample via social media (Facebook, Instagram, and LinkedIn) and in the digital communication channel WhatsApp succeeded in covering the relevant Generation Z and Generation Y to a large extent, but not in preventing homogeneity in terms of a high level of education. This may have an impact on attitudes toward CSR. Accordingly, the representativeness of the study is limited. In the course of recruitment in connection with the presented brand in the online survey, an adjacent problem results. The sample size of 110 subjects is not representative. The online fashion retailer ABOUT YOU has more than 100 million customers in the DACH region alone. Thus, for a margin of error of 5 percent, the survey would have had to reach a number of participants of more than 385. With the actual sample size, only a margin of error of 10 percent can be guaranteed (source).

In the course of recruitment in conjunction with ABOUT YOU, an adjacent problem results. Because it is a survey of active ABOUT YOU customers, previous personal experiences with the company can shape and distort the answers in an online survey. These can only be controlled to a limited extent in an online survey by querying the default settings. For a more accurate picture of the customers' prior experience with the company would need to be assessed in a face-to-face interview via descriptions of previous customer satisfaction. For further research, the use of focus groups may be of interest.

Since the survey can only be completed by ABOUT YOU customers, it is possible to draw conclusions about the behavior of the online retailer's customers, but information about potential customers that ABOUT YOU has not yet reached is missing.

Furthermore, the manipulations presented in the course of the online survey transparent communication of CSR strategy, profit motivation, and transparent communication of profit motivation have to be limited.

For the questionnaire, the researcher received individual study feedbacks that the concrete answering of the questions was felt as difficult. Accordingly, it is essential to critically examine

the validity of the data collected. This creates an incentive for more in-depth research, especially a concentrated focus on more complex research.

Furthermore, a limitation in the selection of the quantitative research design can be identified. A within-subject design is chosen for the research. By using a closed sample with repeated measures, responses could be consumed. Therefore, for building studies, it would be advisable to choose a survey with independent samples to avoid this bias. A limitation adjacent to this is the size of the independent variables selected. By including three independent variables, the research can cover multiple factors influencing the perception of a CSR strategy. However, to gain a deeper understanding of each factor, it is useful to focus on the individual independent variables and test their influence in an in-between-subject design. Thus, in a follow-up research, the exact influence of profit motivation could be tested with the juxtaposition of social motivation.

A further limitation arises in the measurement of customer confidence. As described, only the customer's willingness to take risks can be queried by the theoretical query of trust in the questionnaire. An actually active trust action cannot be measured. Therefore, it concerns here only theoretical values of the trust readiness, from which to the customer trust can be concluded.

A further restriction of the study results from the premise testing in the context of the analysis of variance with measurement repetitions since the premises of the normal distribution for the variables were partially violated. In future studies, specific measures should be taken for this purpose, such as transforming the variables.

The chosen research design of the present work represents another limitation. The chosen research design represents an external view of the CSR strategy. In order to get a better internal insight into the CSR strategy of ABOUT YOU, the use of an in-depth interview with one of the CSR managers of ABOUT YOU can help. This can be used to derive more detailed recommendations for action, as decision-making processes behind the strategy can be better illuminated. An interview with an ABOUT YOU employee from the CSR department should therefore be integrated into a follow-up study.

Another limitation relates to the researcher's relationship with the ABOUT YOU company. Since the researcher was employed by the company in influencer marketing from April 2020

to May 2021, this relationship with the online retailer ABOUT YOU may influence the research. Especially in the qualitative evaluation of the ESG report, the press releases, and the website, this may prevent the recommended distance of a researcher from the research subject. This can contribute to the researcher's evaluation being biased by her personal experience with the company, which goes beyond the customer experience to bias the research results. In addition, due to the close contact with employees of the company, still, active employees of ABOUT YOU participated in the survey. Employee participation in the survey may skew the results of the quantitative survey. In a follow-up study, it is, therefore, advisable to team up with a researcher who has a greater distance to the company and to work with a focus group that also only includes customers and no employees or former employees of ABOUT YOU.

Finally, it should be noted that this study is a case study that explicitly deals with the CSR strategy of ABOUT YOU. From this, conclusions can be drawn about consumer behavior in the fashion sector, but this can vary depending on the price sector, global limitation, age structure, and educational level of the customers. As an online retailer, ABOUT YOU offers brands from all price categories and therefore appeals to a broad target group. Nevertheless, the company defines a very young target group; here, the influence of the CSR strategy on the customer relationship of fashion brands from other sectors could be investigated in subsequent studies in order to be able to make a comparison.

6.3. Implications for the practice ABOUT YOU

On the basis of the central research results, concrete recommendations for action can be drawn up for practice. Thus, in addition to answering the research question, one of the main objectives of the thesis is to derive recommendations for the CSR strategy of the online fashion retailer ABOUT YOU.

First of all, it can be deduced from the results of the study that the customers of ABOUT YOU have a great interest in CSR issues and base their purchase decision in parts on it. Furthermore, it can be deduced from the research results that the fashion retailer's customers place a particularly high value on the sustainable and fair production of their clothing. Sustainability, in particular, seems to be an important aspect for ABOUT YOUs clientele.

Furthermore, the results of the research suggest that transparent communication of the CSR strategy can promote the relationship between the company and its customers. In this regard, it can be stated that actively involving customers and linking the ESG report to more detailed information is already perceived by customers as transparent communication. Therefore, according to the evaluation of the survey, ABOUT YOU already communicates its own CSR strategy very transparently. However, it should be added that this communication has currently only been implemented on the German website. In the app, the customer cannot yet find out about the company's CSR strategy. The integration of the CSR strategy is also missing on the websites of the other ABOUT YOU stores. One recommendation is, therefore, to communicate it stringently in all stores and in the app. In this way, the company can strengthen the brand attitude and the trust of the customers. So far, ABOUT YOU has only communicated the part of its CSR strategy that concerns the sustainability of the company on its German website. Although customers also focus on sustainability in CSR strategies, other aspects, such as data security and diversity, are also perceived as important. Therefore, a concrete recommendation for action is to expand the communication of the CSR strategy to include these aspects and to present the information depicted in the ESG report in more detail on the website.

Upon closer examination of the website, it can also be noted that the presentation of sustainability criteria can be improved. For example, the information passed on to the customer about the production of the clothing is superficial and not based on scientific information, whereas this is shown in detail in the ESG report. This aspect should be considered particularly

important, as the majority of customers surveyed stated that they pay attention to the fair and sustainable production of clothing when buying it. It is, therefore, also important to implement transparent communication of value chains on the company's website.

Since ABOUT YOU acts predominantly as a marketplace for the products of other brands, the close exchange of CSR strategies with them is necessary. While ABOUT YOU addresses this exchange in the ESG Report and in press releases, it is missing in the communication with customers. However, transparent communication of this is important in order to be able to ensure comprehensive, transparent communication of the CSR strategy. In conclusion, the recommendation for transparent communication of the company's CSR strategy can be derived that a greater flow of central information must be ensured in the press releases so that the communicated strategy can be perceived as transparent. For example, the disclosure of value chains and the transparent communication of scientific findings are often missing here. ABOUT YOU can create more transparency by briefly including the information that is presented in detail in the ESG report and thus strengthen the relationship with customers.

If one also looks at the company's communicated motivation for carrying out CSR activities, concrete recommendations for action for ABOUT YOU can also be derived here. The motivation communicated in the ESG Report differs from the motivation presented on the website and in many press releases. In the presentation of the motivation in the ESG Report, the company goes into detail about the profit motive. However, in direct communication with customers on the website, only the company's social motivation is presented. Although it can be deduced from the data collected in the customer survey that a company's profit motivation can indeed have a negative impact on brand attitudes and customer trust, the values also show that ABOUT YOU customers rate the company and their attitude towards it better when the profit motivation is communicated transparently and in detail. The results show that it is important here to bring the cycle of effects between the company's own success and CSR activities to the forefront of communication. This enables customers to understand the interrelationship and the necessity of economic success for further CSR efforts. As can be seen from the results of this research, this transparent communication of motivation can strengthen brand attitudes and customer trust. A final recommendation for action for ABOUT YOU is, therefore, to present the motivation behind the CSR strategy in communication with customers just as transparently and in as much detail as in the ESG report.

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Appendix

Appendix Overview

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Appendix A: Hypothesis System

Hypothesis	
Hypothesis on the influence of transparent communication on brand trust and brand attitude	
H1	<i>A transparent communication of ABOUT YOUs CSR strategy leads to a high level of trust among ABOUT YOUs customers.</i>
H2	<i>A transparent communication of ABOUT YOUs CSR strategy leads to a positive attitude of customers towards ABOUT YOU.</i>
Hypothesis on the influence of Profit Motivation on brand trust and brand attitude	
H3	<i>If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on brand trust towards ABOUT YOU.</i>
H4	<i>If the CSR activities of ABOUT YOU are perceived as commercially motivated, this has a negative influence on brand attitude towards ABOUT YOU.</i>
Hypothesis on the influence of transparent communication of CSR motivation on brand trust and brand attitude	
H5	<i>The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on customer trust.</i>
H6	<i>The transparency of the communication of the CSR strategy's motivation by ABOUT YOU has a positive influence on brand attitude.</i>

Source: Own Figure

Appendix B: Codebook

Codesystem

1 Reflection	0
1.1 Non-self-critical reflection	10
1.2 Self-critical reflection	24
2 Discrepancy	0
2.1 Small discrepancy	9
2.2 High Discrepancy	0
3 Transparency of motivation	0
3.1 Low transparency	8
3.2 High transparency	8
4 Ethical standards	0
4.1 Low ethical standards	0
4.2 High ethical standads	8
5 Motivation	0
5.1 Profit motivated	8
5.2 Social motivated	16
6 Scientific character of the data	0
6.1 Non-scientifically based statements	0
6.2 Scientific based statements	31
7 Scope of information	0
7.1 Noncomprehensive Information	30
7.2 Comprehensive information	54
8 legal notice	1

1 Reflection

The Code "Reflection" can be divided into two sub-codes and describes the extent to which the company is self-critical about the CSR activities it has carried out to date and points out opportunities for improvement.

1.1 Non-self-critical reflection

The Code "Non-self-critical reflection" summarizes all passages in which the company does not point out opportunities for improvement and describes previous activities as sufficient.

1.2 Self-critical reflection

The Code "Self-critical reflection" summarizes all passages in which the company points out opportunities for improvement and does not describe previous activities as completed.

2 Discrepancy

The code "Discrepancy" is based on the literature of Viererbl & Koch, 2022 and can be divided into two sub codes. These summarize the extent to which CSR activities deviate from CSR communication.

2.1 Small discrepancy

The code "Small discrepancy" is based on the literature of Viererbl & Koch, 2022. It summarizes all text passages in which the CSR efforts communicated by the company do not differ from the CSR activities actually carried out

2.2 High Discrepancy

The code "High discrepancy" is based on the literature of Viererbl & Koch, 2022. It summarizes all text passages in which the CSR efforts communicated by the company differ greatly from the CSR activities actually carried out.

3 Transparency of motivation

The "Transparency of motivation" code is based on the literature of Ellen et al. (2006) and can be divided into two sub-codes. It describes the extent to which the company communicates its CSR motivation transparently.

3.1 Low transparency

The code "Low transparency" code is based on the literature of Ellen et al. (2006). It summarizes all the passages in which the company does not transparently communicate its motivation for carrying out CSR activities.

3.2 High transparency

The code "High transparency" code is based on the literature of Ellen et al. (2006). It summarizes all the passages in which the company transparently communicates its motivation for carrying out CSR activities.

4 Ethical standards

The Code "Ethical standards" is based on the literature of Park et al. (2017) and can be divided into two subcategories. It describes the perceived ethical standards of the company.

4.1 Low ethical standards

The Code "Low ethical standards" is based on the literature of Park et al. (2017). It summarizes all passages in which the company has low ethical standards and acts only within legal commitments.

4.2 High ethical standards

The Code "High ethical standards" is based on the literature of Park et al. (2017). It summarizes all passages in which the company has high ethical standards and acts beyond its legal commitments.

5 Motivation

This code is based on the literature of Becker-Olsen et al, 2006; Du et al, 2011 and can be divided into two sub codes. These write the motivation of the company for the CSR activities performed.

5.1 Profit motivated

The "Profit motivated" code marks the passages from which it can be deduced that the company is driving CSR activities out of business motivation. The code is based on the literature of Becker-Olsen et al., 2006; Du et al., 2011.

5.2 Social motivated

The "socially motivated" code marks the passages from which it can be deduced that the company is driving CSR activities out of social motivation. The code is based on the literature of Becker-Olsen et al., 2006; Du et al., 2011.

6 Scientific character of the data

This code can be divided into two sub-codes and determines the scientific nature of the statements made by the company.

6.1 Non-scientifically based statements

The code "Non-scientifically based statements" covers all passages in which the company is not basing its CSR activities on scientific findings or works cooperating with scientifically acknowledged sustainability programs or labels.

6.2 Scientific based statements

The code "Scientific based statements" covers all passages in which the company bases its CSR activities on scientific findings or works cooperating with scientifically acknowledged sustainability programs or labels.

7 Scope of information

This code can be divided into two sub codes. It describes the scope and detail of the information presented by the company.

7.1 Noncomprehensive Information

The code "Noncomprehensive Information" summarizes all text passages in which the company does not presents comprehensive information on CSR activities carried out. This also includes nonmeasurably formulated goals and the noncomprehensive preparation of the most important KPIs.

7.2 Comprehensive information

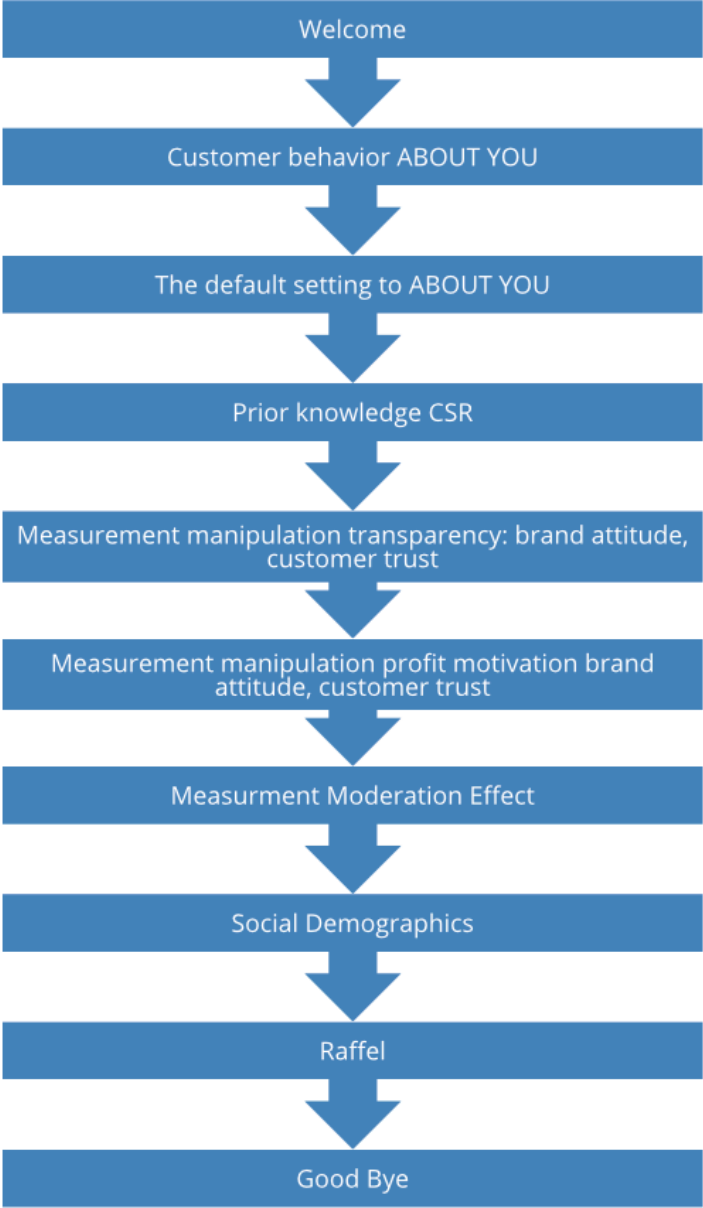
The code "Comprehensive Information" summarizes all text passages in which the company presents comprehensive information on CSR activities carried out. This also includes measurably formulated goals and the comprehensive preparation of the most important KPIs.

8 legal notice

This code describes the note in the appendix, in which the company indicates about its legal obligations as a listed company

Source: MAXQDA

Appendix C: Survey Structure



Source: Own Figure

Appendix C: Survey Items

Constructs		Item	Item Example	Source
Independent Variables				
Brand Attitude		TBA1	I am likely to recommend ABOUT YOU to others.	Hallahan (1999)
		TBA2	I am likely to continue using this ABOUT YOU in the future.	
		TBA3	ABOUT YOU has a good reputation in the market.	
Customer Trust	Integrity	TI1	ABOUT YOU is committed to ethical and moral principles in its business practices.	Brand trust construct according to Heger (2011). Based on Mayer et al. (1995)
		TI2	ABOUT YOU demonstrates a high level of accountability for its actions and decisions.	
		TI3	ABOUT YOU has a strong sense of social responsibility and actively contributes to social causes.	
	Ability	TA1	ABOUT YOU has a reputation for delivering high-quality products/ service.	
		TA2	I believe ABOUT YOU has the expertise and resources to meet my needs and expectations.	
		TA3	ABOUT YOU has a track record of innovation and staying ahead of the curve.	
	Benevolence	TB1	ABOUT YOU demonstrates a genuine concern for the well-being of its customers.	
		TB2	ABOUT YOU actively supports social causes and makes a positive impact on society.	
		TB3	I trust that ABOUT YOU has my best interests in mind when developing its products/services.	

Constructs		Item	Item Example	Source
Independent Variables				
Brand Attitude		PBA1	I have a positive overall attitude towards ABOUT YOU.	Hallahan (1999)
		PBA2	I feel emotionally connected to ABOUT YOU and its values.	
		PBA3	I feel proud to be associated with ABOUT YOU and its products/services.	
Customer Trust	Integrity	PI1	ABOUT YOU has a strong sense of social responsibility and actively contributes to social causes.	Brand trust construct according to Heger (2011). Based on Mayer et al. (1995)
		PI2	ABOUT YOU consistently upholds its values and principles across all aspects of its business.	
		PI3	I believe ABOUT YOU is sincere and genuine in its interactions with customers and the community.	
	Ability	PA1	ABOUT YOU consistently delivers on its promises and commitments.	
		PA2	I trust ABOUT YOU to provide reliable and consistent performance.	
		PA3	ABOUT YOU is known for its efficient and effective processes and procedures.	
	Benevolence	B1	ABOUT YOU is committed to making a positive difference in the world.	
		B2	I believe ABOUT YOU operates with a high degree of empathy and compassion towards its customers.	
		B3	ABOUT YOU is transparent and honest in its dealings with customers and stakeholders.	

Constructs		Item	Item Example	Source
Independent Variables				
Brand Attitude		TMBA1	I have a personal connection with ABOUT YOU.	Hallahan (1999)
		TMBA2	I feel like ABOUT YOU cares about my satisfaction as a customer.	
		TMBA3	ABOUT YOU has a clear and compelling brand message.	
Customer Trust	Integrity	TMI1	ABOUT YOU is committed to creating a positive impact on society and the environment.	Brand trust construct according to Heger (2011). Based on Mayer et al. (1995)
		TMI2	I feel that ABOUT YOU acts in the best interests of its stakeholders, including customers, employees, and shareholders.	
		TMI3	ABOUT YOU follows ethical and moral principles in its business practices.	
	Ability	TMA1	I believe ABOUT YOU has the ability to adapt and respond to changing market conditions.	
		TMA2	ABOUT YOU is perceived as a leader in its industry or market.	
		TMA3	ABOUT YOU has a strong brand image and is recognized for its excellence and capabilities.	
	Benevolence	TMB1	I feel that ABOUT YOU genuinely cares about its customers and their needs.	
		TMB2	ABOUT YOU goes above and beyond to provide excellent customer service and support.	
		TMB3	I believe ABOUT YOU cares about making a positive impact on society.	

Source: Own Figure

Appendix D: Survey

ABOUT CSR Strategy

Dear Participant,

For my master's thesis, I am conducting an online survey about CSR-Strategies in the fashion industry.

All your answers are anonymous and strictly confidential. Your contribution is voluntary and has purely academic purposes. It will not take more than 5-10 minutes to respond.

At the end of the survey, you will be entered into a raffle, which you will learn more about later.

If you have any further questions, don't hesitate to contact me via s-lschiebahn@ucp.pt.

Thank you very much for your valuable support!

With kind regards

Lene Schiebahn

There are 27 questions in this survey.

This survey is anonymous.

The record of your survey responses does not contain any identifying information about you, unless a specific survey question explicitly asked for it.

If you used an identifying access code to access this survey, please rest assured that this code will not be stored together with your responses. It is managed in a separate database and will only be updated to indicate whether you did (or did not) complete this survey. There is no way of matching identification access codes with survey responses.

Next

ABOUT YOU

The following will introduce you to the online fashion retailer ABOUT YOU. Please read the information carefully before proceeding to the questions.

The online retailer ABOUT YOU is one of the leading online fashion stores and one of the fastest-growing e-commerce companies in Europe. The online retailer has over 3,500 brands and sees itself as the most personal online store.



*Have you ever purchased at ABOUT YOU?



Please answer the following questions about the fashion retailer ABOUT YOU.

*How long has it been since your last purchase at ABOUT YOU?

● Choose one of the following answers

- 1-2 Weeks
- 1-3 Months
- 4-6 Months
- 7-12 Months
- Over a Year

*To what extent do you agree with the following statements?

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I have a positive attitude towards ABOUT YOU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I frequently shop at ABOUT YOU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am well-informed about the latest campaigns launched by ABOUT YOU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

CSR

* Have you heard of CSR before?

✓
Yes

⊘
No

* In your opinion, which topics belong to a comprehensive CSR strategy in the fashion industry?

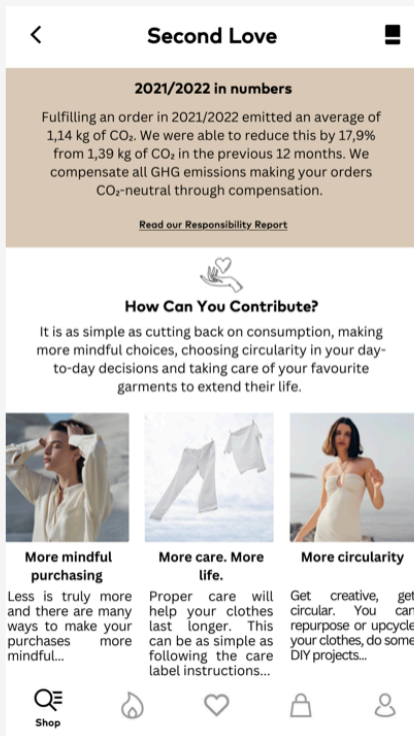
📌 Check all that apply

- Sustainable manufacturing
- Fair manufacturing
- Transparent supply chains
- Circularity Initiative (Second Hand Fashion)
- Secure processing of sensitive customer data
- Diversity
- Sustainable shipping options

* To what extent do you agree with the following statements?

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
When buying clothes, I gather information about the company's CSR strategy.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is important to me that my clothes are produced in a sustainable and fair way.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I only buy clothes from companies that align with my values.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please look carefully at the website section and read the information thoroughly.



*Decide to what extent you agree with the following statement based on the website you have just seen.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I perceive ABOUT YOURS's CSR communication with its customers as transparent.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Decide to what extent you agree with the following statements based on the website you have just seen.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I am likely to recommend ABOUT YOU to others.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am likely to continue using ABOUT YOU in the future.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU has a good reputation in the market.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Decide to what extent you agree with the following statements based on the website you have just seen.

ABOUT YOU...

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
... is committed to ethical and moral principles in its business practices.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... demonstrates a high level of accountability for its actions and decisions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... has a strong sense of social responsibility and actively contributes to social causes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Decide to what extent you agree with the following statements based on the website you have just seen.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU has a reputation for delivering high-quality products/ service.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I believe ABOUT YOU has the expertise and resources to meet my needs and expectations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU has a track record of innovation and staying ahead of the curve.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Decide to what extent you agree with the following statements based on the website you have just seen.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU demonstrates a genuine concern for the well-being of its customers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU actively supports social causes and makes a positive impact on society.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I trust that ABOUT YOU has my best interests in mind when developing its products/services.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please closely examine ABOUT YOU's statement of motivation to promote the circular economy.

The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle.

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU acts motivated by profit in introducing the circular economy initiative.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following claims.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I have a positive overall attitude towards ABOUT YOU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel emotionally connected to ABOUT YOU and its values.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel proud to be associated with ABOUT YOU and its products/services.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following claims.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU has a strong sense of social responsibility and actively contributes to social causes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU consistently upholds its values and principles across all aspects of its business.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I believe ABOUT YOU is sincere and genuine in its interactions with customers and the community.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following claims.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU consistently delivers on its promises and commitments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I trust ABOUT YOU to provide reliable and consistent performance.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU is known for its efficient and effective processes and procedures.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following claims.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
This brand is committed to making a positive difference in the world.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I believe this brand operates with a high degree of empathy and compassion towards its customers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This brand is transparent and honest in its dealings with customers and stakeholders.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please read ABOUT YOU's statement thoroughly.

Our circularity initiatives aim to extend the life of fashion products by deviating from the linear model and implementing reuse and repurposing measures. Fashion products in a linear model end up as waste, and their materials are not reused in most cases. In recent years, the lifespan of fashion products has even decreased in line with product utilization. We want to seize the opportunity to extend the lives of products by developing circular business models with partners. The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle.

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU is transparent in communicating its CSR motivation.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I have a personal connection with ABOUT YOU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel like ABOUT YOU cares about my satisfaction as a customer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU has a clear and compelling brand message.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly dis-agree	Disagree	Neither agree nor disagree	Agree	Strongly agree
ABOUT YOU is committed to creating a positive impact on society and the environment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel that ABOUT YOU acts in the best interests of its stakeholders, including customers, employees, and shareholders.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU follows ethical and moral principles in its business practices.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly dis-agree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I believe ABOUT YOU has the ability to adapt and respond to changing market conditions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU is perceived as a leader in its industry or market.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU has a strong brand image and is recognized for its excellence and capabilities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*Based on the ABOUT YOU's statement, decide to what extent you agree with the following declaration.

	Strongly dis-agree	Disagree	Neither agree nor disagree	Agree	Strongly agree
I feel that ABOUT YOU genuinely cares about its customers and their needs.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
ABOUT YOU goes above and beyond to provide excellent customer service and support.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I believe ABOUT YOU cares about making a positive impact on society.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Social demographic data

*What is your current profession?

📌 Choose one of the following answers

- High School Student
- Student
- Trainee
- Employee
- Self-employed
- Jobseeker
- Pensioner

*How old are you?

📌 Only numbers may be entered in this field.

*Please specify your gender.

📌 Choose one of the following answers

- Female
- Male
- Non-Binary
- Prefer not to answer

*What is your nationality?

📌 Choose one of the following answers

German

Austrian

Swiss

Other:

*What is your current highest level of education?

📌 Choose one of the following answers

No educational qualification

Secondary school diploma

High school diploma

Bachelor degree

Master degree

PhD

Source: LimeSurvey

Appendix E: Manipulation Transparent Communication

2021/2022 in numbers

Fulfilling an order in 2021/2022 emitted an average of 1,14 kg of CO₂. We were able to reduce this by 17,9% from 1,39 kg of CO₂ in the previous 12 months. We compensate all GHG emissions making your orders CO₂-neutral through compensation.

[Read our Responsibility Report](#)

How Can You Contribute?

It is as simple as cutting back on consumption, making more mindful choices, choosing circularity in your day-to-day decisions and taking care of your favourite garments to extend their life.

More mindful purchasing
Less is truly more and there are many ways to make your purchases more mindful...

More care. More life.
Proper care will help your clothes last longer. This can be as simple as following the care label instructions...

More circularity
Get creative, get circular. You can repurpose or upcycle your clothes, do some DIY projects...

Shop

Source: Own Figure

Appendix F: Manipulation Profit Motivation

The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle.

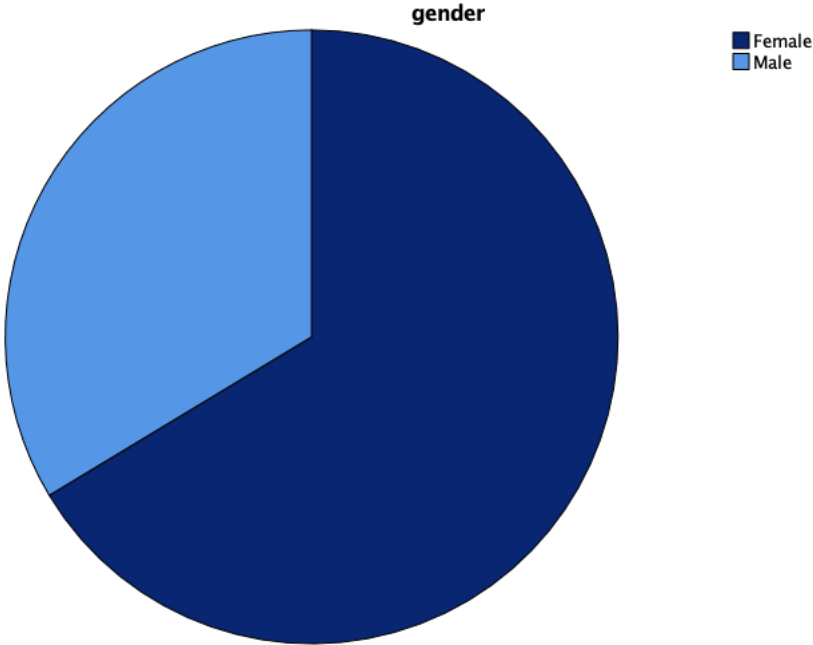
Source: Own Figure

Appendix G: Manipulation Transparent Communication of Motivation

Our circularity initiatives aim to extend the life of fashion products by deviating from the linear model and implementing reuse and repurposing measures. Fashion products in a linear model end up as waste, and their materials are not reused in most cases. In recent years, the lifespan of fashion products has even decreased in line with product utilization. We want to seize the opportunity to extend the lives of products by developing circular business models with partners. The core idea of a circular business model is to generate revenue without increasing the environmental footprint by reusing products or components in a cycle.

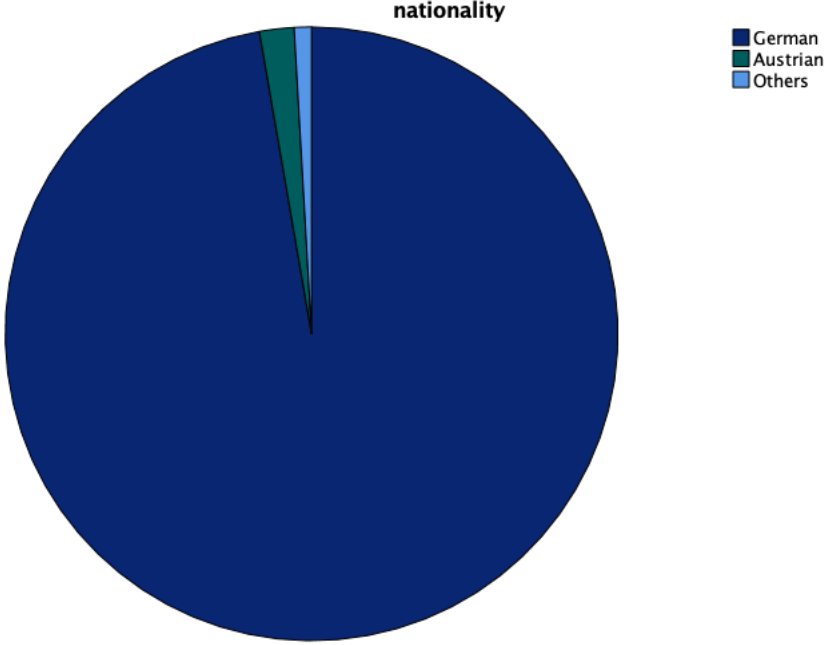
Source: Own Figure

Appendix H: Gender



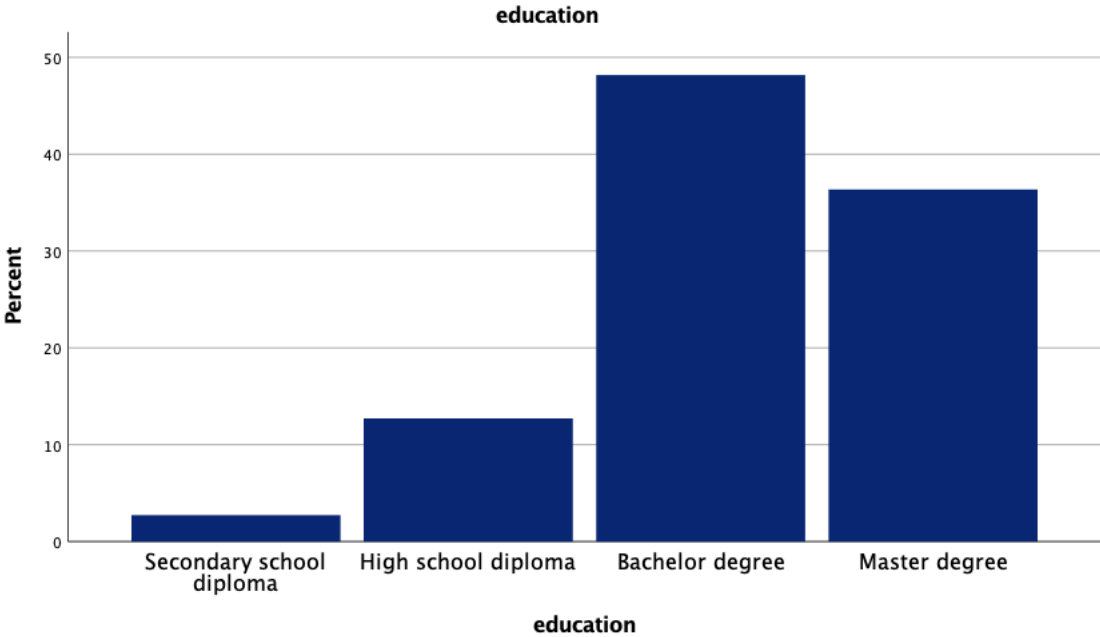
Source: SPSS

Appendix I: Nationality



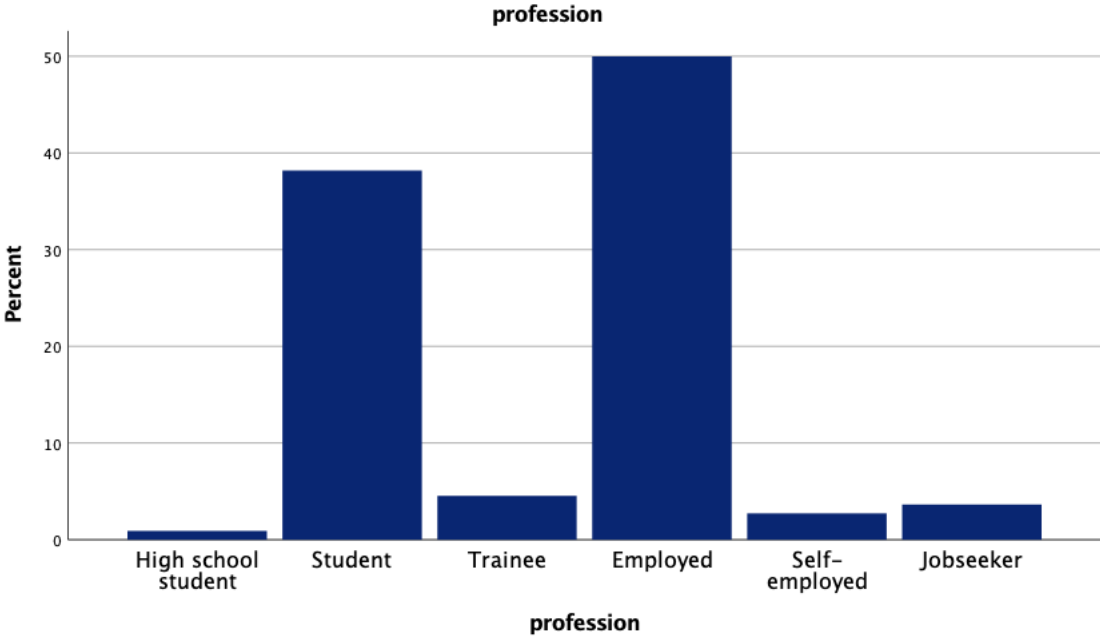
Source: SPSS

Appendix J: Level of Education



Source: SPSS

Appendix K: Profession



Source: SPSS

Appendix L: Reliability statistics of the model variables

Model Variables	Cronbachs Alpha ($C\alpha$)	Number of items
Brand Attitude (Transparent)	0,610	3
Brand Trust (Transparent)	0,732	9
Brand Attitude (Profit Motivation)	0,614	3
Brand Trust (Profit Motivation)	0,684	9
Brand Attitude (Transparent Motivation)	0,600	3
Brand Trust (Transparent Motivation)	0,714	9

Source: Own Figure

Appendix M: Quality criteria for the reliability and validity of the variables

Quality type	Definition	Gütemaß	Kriterium
Content validity	Mapping standard of the construct meaning	Eigenvalue criterion at factor level	1. intrinsic value > 1 Further intrinsic value < 1
Indicator reliability	Degree of explanation of indicator variance by construct.	Factor loading	> 0,7
Convergence validity	Empirical level of agreement of construct measurement by different measurement instruments.	Explained variance (EV)	> 0,6
		Cronbachs Alpha ($C\alpha$)	> 0,7

Source: Own Figure based on *Götz und Liehr-Gobbers*

Appendix N: Explorative Factor Analysis

Anti-image Matrices

		TI[TI1]	TI[TI2]	TI[TI3]	TA[TA1]	TA[TA2]	TA[TA3]	TB[TB1]	TB[TB2]	TB[TB3]
Anti-image Covariance	TI[TI1]	,758	-,158	-,134	-,113	,008	,051	,041	-,030	-,117
	TI[TI2]	-,158	,779	-,023	-,089	-,153	-,037	-,012	,032	,065
	TI[TI3]	-,134	-,023	,707	-,085	-,128	,048	-,075	-,067	-,051
	TA[TA1]	-,113	-,089	-,085	,545	-,019	-,211	-,139	,018	,007
	TA[TA2]	,008	-,153	-,128	-,019	,597	-,147	,002	-,152	-,097
	TA[TA3]	,051	-,037	,048	-,211	-,147	,551	-,031	,184	-,134
	TB[TB1]	,041	-,012	-,075	-,139	,002	-,031	,612	-,099	-,196
	TB[TB2]	-,030	,032	-,067	,018	-,152	,184	-,099	,775	-,111
	TB[TB3]	-,117	,065	-,051	,007	-,097	-,134	-,196	-,111	,552
Anti-image Correlation	TI[TI1]	,803 ^a	-,205	-,183	-,176	,012	,079	,061	-,039	-,181
	TI[TI2]	-,205	,809 ^a	-,031	-,136	-,225	-,057	-,017	,042	,099
	TI[TI3]	-,183	-,031	,869 ^a	-,137	-,197	,077	-,114	-,091	-,081
	TA[TA1]	-,176	-,136	-,137	,812 ^a	-,033	-,384	-,241	,028	,013
	TA[TA2]	,012	-,225	-,197	-,033	,825 ^a	-,257	,003	-,223	-,168
	TA[TA3]	,079	-,057	,077	-,384	-,257	,720 ^a	-,053	,281	-,243
	TB[TB1]	,061	-,017	-,114	-,241	,003	-,053	,829 ^a	-,144	-,337
	TB[TB2]	-,039	,042	-,091	,028	-,223	,281	-,144	,634 ^a	-,169
	TB[TB3]	-,181	,099	-,081	,013	-,168	-,243	-,337	-,169	,809 ^a

a. Measures of Sampling Adequacy(MSA)

Anti-image Matrices

		PMI[PMI1]	PMI[PMI2]	PMI[PMI3]	PMA[PMA1]	PMA[PMA2]	PMA[PMA3]	PMB[PMB1]	PMB[PMB2]	PMB[PMB3]
Anti-image Covariance	PMI[PMI1]	,573	-,169	-,106	-,134	,040	,198	-,168	,010	,013
	PMI[PMI2]	-,169	,774	,002	-,076	-,017	-,056	-,097	,029	-,016
	PMI[PMI3]	-,106	,002	,595	-,166	-,126	-,047	-,099	-,127	,000
	PMA[PMA1]	-,134	-,076	-,166	,725	-,105	-,172	,043	,044	-,028
	PMA[PMA2]	,040	-,017	-,126	-,105	,797	-,001	-,019	-,165	,011
	PMA[PMA3]	,198	-,056	-,047	-,172	-,001	,809	,027	-,154	-,071
	PMB[PMB1]	-,168	-,097	-,099	,043	-,019	,027	,493	-,153	-,238
	PMB[PMB2]	,010	,029	-,127	,044	-,165	-,154	-,153	,686	,016
	PMB[PMB3]	,013	-,016	,000	-,028	,011	-,071	-,238	,016	,761
Anti-image Correlation	PMI[PMI1]	,717 ^a	-,254	-,182	-,207	,059	,291	-,316	,016	,019
	PMI[PMI2]	-,254	,829 ^a	,003	-,102	-,022	-,071	-,158	,040	-,021
	PMI[PMI3]	-,182	,003	,827 ^a	-,253	-,184	-,068	-,182	-,199	,000
	PMA[PMA1]	-,207	-,102	-,253	,743 ^a	-,138	-,225	,072	,063	-,038
	PMA[PMA2]	,059	-,022	-,184	-,138	,808 ^a	-,002	-,030	-,223	,014
	PMA[PMA3]	,291	-,071	-,068	-,225	-,002	,492 ^a	,043	-,207	-,090
	PMB[PMB1]	-,316	-,158	-,182	,072	-,030	,043	,743 ^a	-,264	-,389
	PMB[PMB2]	,016	,040	-,199	,063	-,223	-,207	-,264	,759 ^a	,022
	PMB[PMB3]	,019	-,021	,000	-,038	,014	-,090	-,389	,022	,740 ^a

a. Measures of Sampling Adequacy(MSA)

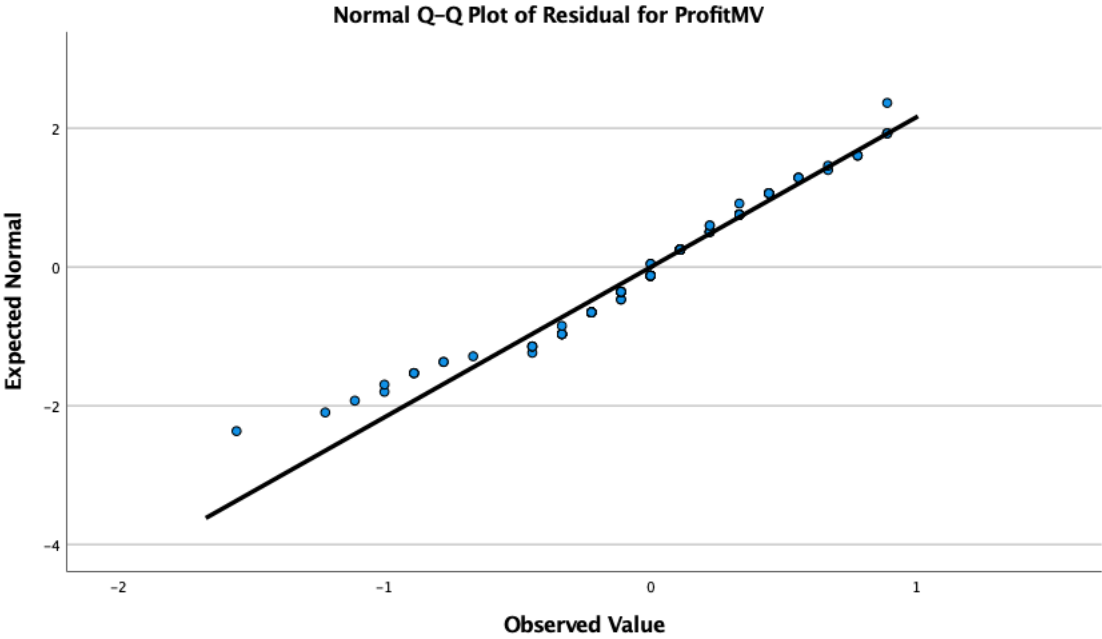
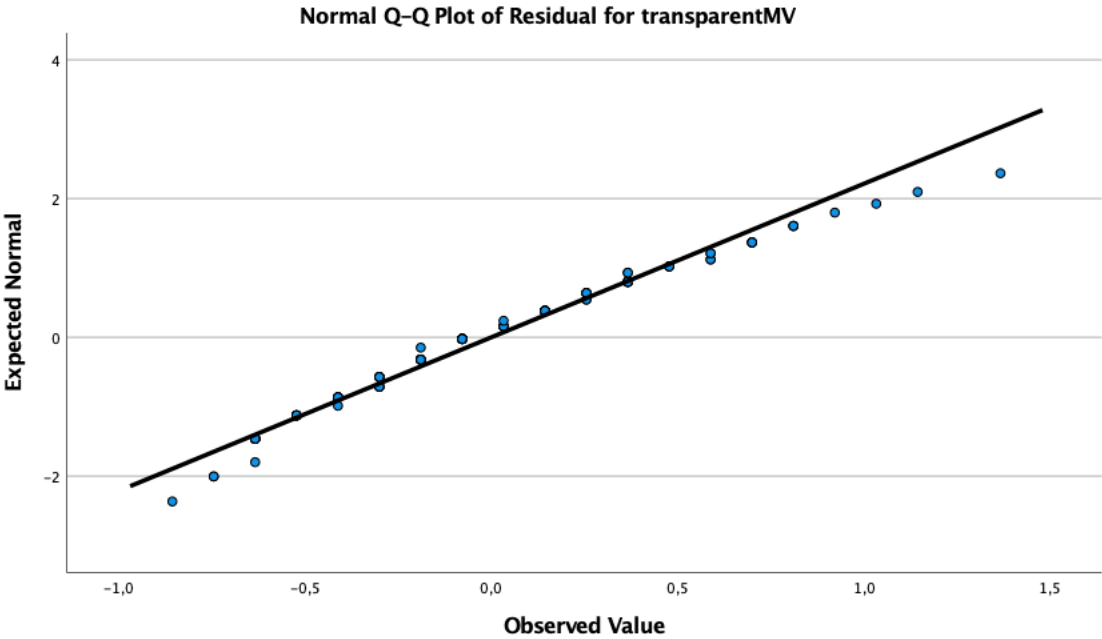
Anti-image Matrices

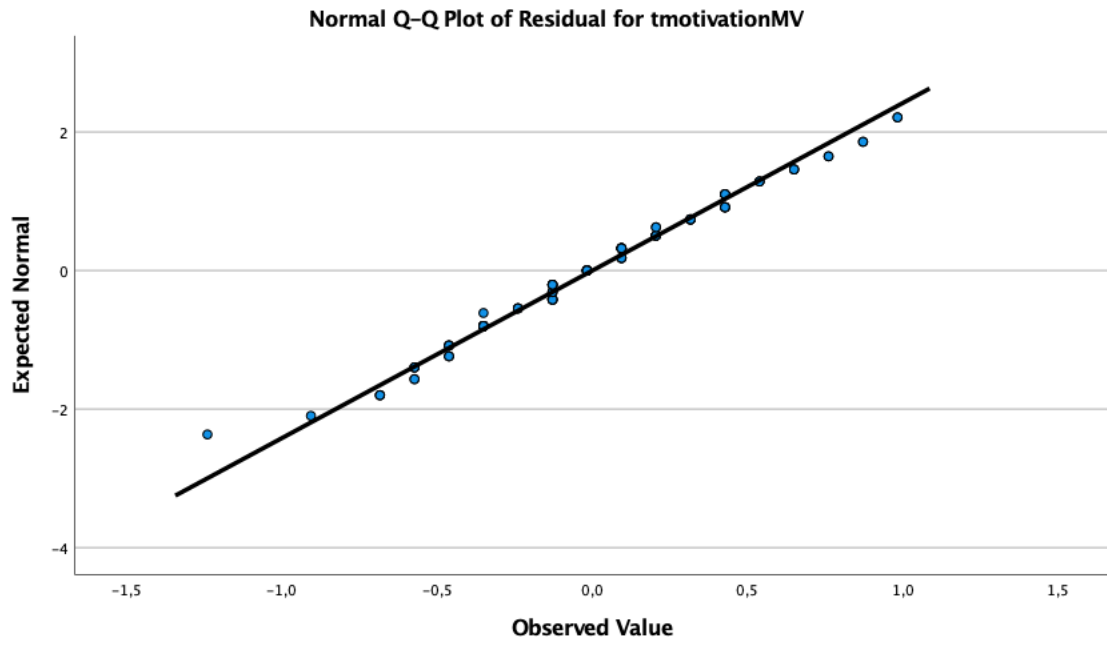
		TMI[TMI1]	TMI[TMI2]	TMI[TMI3]	TMA[TMA1]	TMA[TMA2]	TMA[TMA3]	TMB[TMB1]	TMB[TMB2]	TMB[TMB3]
Anti-image Covariance	TMI[TMI1]	,724	-,171	-,016	-,184	,082	,033	-,101	-,101	-,057
	TMI[TMI2]	-,171	,581	-,173	,039	-,172	-,079	-,197	-,023	,153
	TMI[TMI3]	-,016	-,173	,786	-,099	,068	-,076	,075	-,100	-,146
	TMA[TMA1]	-,184	,039	-,099	,782	-,148	,012	-,059	-,070	-,081
	TMA[TMA2]	,082	-,172	,068	-,148	,709	-,221	,034	-,060	,049
	TMA[TMA3]	,033	-,079	-,076	,012	-,221	,658	-,097	-,089	-,172
	TMB[TMB1]	-,101	-,197	,075	-,059	,034	-,097	,703	-,066	-,124
	TMB[TMB2]	-,101	-,023	-,100	-,070	-,060	-,089	-,066	,797	-,037
	TMB[TMB3]	-,057	,153	-,146	-,081	,049	-,172	-,124	-,037	,799
Anti-image Correlation	TMI[TMI1]	,755 ^a	-,263	-,021	-,244	,114	,048	-,141	-,133	-,075
	TMI[TMI2]	-,263	,692 ^a	-,257	,057	-,268	-,128	-,309	-,034	,225
	TMI[TMI3]	-,021	-,257	,738 ^a	-,126	,091	-,105	,101	-,127	-,184
	TMA[TMA1]	-,244	,057	-,126	,777 ^a	-,199	,016	-,080	-,089	-,103
	TMA[TMA2]	,114	-,268	,091	-,199	,672 ^a	-,324	,048	-,079	,065
	TMA[TMA3]	,048	-,128	-,105	,016	-,324	,768 ^a	-,142	-,123	-,237
	TMB[TMB1]	-,141	-,309	,101	-,080	,048	-,142	,779 ^a	-,088	-,165
	TMB[TMB2]	-,133	-,034	-,127	-,089	-,079	-,123	-,088	,881 ^a	-,046
	TMB[TMB3]	-,075	,225	-,184	-,103	,065	-,237	-,165	-,046	,617 ^a

a. Measures of Sampling Adequacy(MSA)

Source: SPSS

Appendix O: Distribution of the Residuals





Source: SPSS

Appendix P: Premise Testing

Overview of the premise testing of the analysis of variance with repeated measures				
	Premise	Testmethod	Results	
ANOVA	No outliers	Plausibility check of entries for open scales	Passed because they are closed scales	✓
	Randomized group assignment	Determined ex ante	Passed	✓
	Sample size > 20	Review of the data set	Passed	✓
	Normal distribution	Kolmogorov-Smimov-Test	KS-Test not passed	✗
	Normal distribution	Graphical test	Graphical test for normal distribution passed	✓
	Sphärizität	Mauchly Test	Assumption of sphericity violated; Huynh-Field correction	✗

Source: Own Figure

Appendix Q: ANOVA Brand Attitude

Within-Subjects Factors

Measure: MEASURE_1

BA	Dependent Variable
1	transparentB A
2	ProfitBA
3	tmotivationB A

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
BA	Pillai's Trace	,759	170,367 ^b	2,000	108,000	<,001	,759
	Wilks' Lambda	,241	170,367 ^b	2,000	108,000	<,001	,759
	Hotelling's Trace	3,155	170,367 ^b	2,000	108,000	<,001	,759
	Roy's Largest Root	3,155	170,367 ^b	2,000	108,000	<,001	,759

a. Design: Intercept
Within Subjects Design: BA

b. Exact statistic

Mauchly's Test of Sphericity^a

Measure: MEASURE_1

Within Subjects Effect	Mauchly's W	Approx. Chi-Square	df	Sig.	Greenhouse-Geisser	Epsilon ^b Huynh-Feldt	Lower-bound
BA	,925	8,379	2	,015	,931	,946	,500

Tests the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix.

a. Design: Intercept
Within Subjects Design: BA

b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Tests of Within-Subjects Effects table.

Tests of Within-Subjects Effects

Measure: MEASURE_1

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
BA	Linear	7,766	1	7,766	41,378	<,001
	Quadratic	86,306	1	86,306	338,779	<,001
	Linear	20,457	109	,188		
	Quadratic	27,768	109	,255		
Error(BA)						
Linear	20,457	109	,188			
Quadratic	27,768	109	,255			

Tests of Within-Subjects Contrasts

Measure: MEASURE_1

Source	BA	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
BA	Linear	7,766	1	7,766	41,378	<,001	,275
	Quadratic	86,306	1	86,306	338,779	<,001	,757
Error(BA)	Linear	20,457	109	,188			
	Quadratic	27,768	109	,255			

Tests of Between-Subjects Effects

Measure: MEASURE_1

Transformed Variable: Average

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	2316,542	1	2316,542	7203,908	<,001	,985
Error	35,051	109	,322			

Estimates

Measure: MEASURE_1

BA	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
1	2,100	,053	1,994	2,206
2	3,373	,046	3,282	3,464
3	2,476	,045	2,387	2,564

Pairwise Comparisons

Measure: MEASURE_1

(I) BA	(J) BA	Mean Difference (I-J)	Std. Error	Sig. ^b	95% Confidence Interval for Difference ^b	
					Lower Bound	Upper Bound
1	2	-1,273 [*]	,072	<,001	-1,447	-1,099
	3	-,376 [*]	,058	<,001	-,518	-,234
2	1	1,273 [*]	,072	<,001	1,099	1,447
	3	,897 [*]	,059	<,001	,752	1,042
3	1	,376 [*]	,058	<,001	,234	,518
	2	-,897 [*]	,059	<,001	-1,042	-,752

Based on estimated marginal means

*. The mean difference is significant at the ,05 level.

b. Adjustment for multiple comparisons: Bonferroni.

Multivariate Tests

	Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Pillai's trace	,759	170,367 ^a	2,000	108,000	<,001	,759
Wilks' lambda	,241	170,367 ^a	2,000	108,000	<,001	,759
Hotelling's trace	3,155	170,367 ^a	2,000	108,000	<,001	,759
Roy's largest root	3,155	170,367 ^a	2,000	108,000	<,001	,759

Each F tests the multivariate effect of BA. These tests are based on the linearly independent pairwise comparisons among the estimated marginal means.

a. Exact statistic

SPSS

Source:

Appendix R: T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	defaultAY	2,9152	110	,60483	,05767
	transparentBA	2,1000	110	,55951	,05335
Pair 2	defaultAY	2,9152	110	,60483	,05767
	ProfitBA	3,3727	110	,48153	,04591
Pair 3	defaultAY	2,9152	110	,60483	,05767
	tmotivationBA	2,4758	110	,46806	,04463

Paired Samples Correlations

		N	Correlation	Significance	
				One-Sided p	Two-Sided p
Pair 1	defaultAY & transparentBA	110	,441	<,001	<,001
Pair 2	defaultAY & ProfitBA	110	,071	,230	,461
Pair 3	defaultAY & tmotivationBA	110	,356	<,001	<,001

Paired Samples Test

		Paired Differences					Significance			
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	One-Sided p	Two-Sided p
Pair 1	defaultAY - transparentBA	,81515	,61677	,05881	,69860	,93170	13,862	109	<,001	<,001
Pair 2	defaultAY - ProfitBA	-,45758	,74585	,07111	-,59852	-,31663	-6,434	109	<,001	<,001
Pair 3	defaultAY - tmotivationBA	,43939	,61899	,05902	,32242	,55637	7,445	109	<,001	<,001

Paired Samples Effect Sizes

		Standardizera	Point Estimate	95% Confidence Interval	
				Lower	Upper
Pair 1	defaultAY - transparentBA	Cohen's d	,61677	1,322	1,064
		Hedges' correction	,61890	1,317	1,060
Pair 2	defaultAY - ProfitBA	Cohen's d	,74585	-,613	-,816
		Hedges' correction	,74843	-,611	-,813
Pair 3	defaultAY - tmotivationBA	Cohen's d	,61899	,710	,499
		Hedges' correction	,62113	,707	,498

a. The denominator used in estimating the effect sizes.
Cohen's d uses the sample standard deviation of the mean difference.
Hedges' correction uses the sample standard deviation of the mean difference, plus a correction factor.

Source: SPSS

Appendix S: ANOVA Brand Trust

Within-Subjects Factors

Measure: MEASURE_1

Dependent Variable

MV	Dependent Variable
1	transparentMV
2	ProfitMV
3	tmotivationMV

Descriptive Statistics

	Mean	Std. Deviation	N
transparentMV	2,1889	,45166	110
ProfitMV	3,2232	,46206	110
tmotivationMV	2,3505	,41333	110

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
MV	Pillai's Trace	,687	118,731 ^b	2,000	108,000	<,001	,687
	Wilks' Lambda	,313	118,731 ^b	2,000	108,000	<,001	,687
	Hotelling's Trace	2,199	118,731 ^b	2,000	108,000	<,001	,687
	Roy's Largest Root	2,199	118,731 ^b	2,000	108,000	<,001	,687

a. Design: Intercept
Within Subjects Design: MV

b. Exact statistic

Mauchly's Test of Sphericity^a

Measure: MEASURE_1

Within Subjects Effect	Mauchly's W	Approx. Chi-Square	df	Sig.	Greenhouse-Geisser	Epsilon ^b Huynh-Feldt	Lower-bound
MV	,664	44,164	2	<,001	,749	,757	,500

Tests the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix.

a. Design: Intercept
Within Subjects Design: MV

b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Tests of Within-Subjects Effects table.

Tests of Within-Subjects Effects

Measure: MEASURE_1

Source		Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
MV	Sphericity Assumed	68,113	2	34,057	186,483	<,001	,631
	Greenhouse-Geisser	68,113	1,497	45,487	186,483	<,001	,631
	Huynh-Feldt	68,113	1,514	45,001	186,483	<,001	,631
	Lower-bound	68,113	1,000	68,113	186,483	<,001	,631
Error(MV)	Sphericity Assumed	39,812	218	,183			
	Greenhouse-Geisser	39,812	163,218	,244			
	Huynh-Feldt	39,812	164,982	,241			
	Lower-bound	39,812	109,000	,365			

Tests of Within-Subjects Contrasts

Measure: MEASURE_1

Source	MV	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
MV	Linear	1,437	1	1,437	16,545	<,001	,132
	Quadratic	66,677	1	66,677	239,482	<,001	,687
Error(MV)	Linear	9,465	109	,087			
	Quadratic	30,348	109	,278			

Tests of Between-Subjects Effects

Measure: MEASURE_1

Transformed Variable: Average

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	2209,473	1	2209,473	9904,006	<.,001	,989
Error	24,317	109	,223			

Estimates

Measure: MEASURE_1

MV	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
1	2,189	,043	2,104	2,274
2	3,223	,044	3,136	3,311
3	2,351	,039	2,272	2,429

Pairwise Comparisons

Measure: MEASURE_1

(I) MV	(J) MV	Mean Difference (I-J)	Std. Error	Sig. ^b	95% Confidence Interval for Difference ^b	
					Lower Bound	Upper Bound
1	2	-1,034 [*]	,070	<.,001	-1,173	-,896
	3	-,162 [*]	,040	<.,001	-,240	-,083
2	1	1,034 [*]	,070	<.,001	,896	1,173
	3	,873 [*]	,059	<.,001	,756	,990
3	1	,162 [*]	,040	<.,001	,083	,240
	2	-,873 [*]	,059	<.,001	-,990	-,756

Based on estimated marginal means

*. The mean difference is significant at the ,05 level.

b. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

Multivariate Tests

	Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Pillai's trace	,687	118,731 ^a	2,000	108,000	<.,001	,687
Wilks' lambda	,313	118,731 ^a	2,000	108,000	<.,001	,687
Hotelling's trace	2,199	118,731 ^a	2,000	108,000	<.,001	,687
Roy's largest root	2,199	118,731 ^a	2,000	108,000	<.,001	,687

Each F tests the multivariate effect of MV. These tests are based on the linearly independent pairwise comparisons among the estimated marginal means.

a. Exact statistic

Source: SPSS

Appendix T: ANOVA Integrity

Within-Subjects Factors

Measure: MEASURE_1

Dependent Variable

Integrity	
1	transparentl
2	Profitl
3	tmotivationl

Descriptive Statistics

	Mean	Std. Deviation	N
transparentl	2,2576	,50007	110
Profitl	3,4303	,58758	110
tmotivationl	2,4939	,51428	110

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Integrity	Pillai's Trace	,689	119,431 ^b	2,000	108,000	<,001	,689
	Wilks' Lambda	,311	119,431 ^b	2,000	108,000	<,001	,689
	Hotelling's Trace	2,212	119,431 ^b	2,000	108,000	<,001	,689
	Roy's Largest Root	2,212	119,431 ^b	2,000	108,000	<,001	,689

a. Design: Intercept
Within Subjects Design: Integrity

b. Exact statistic

Mauchly's Test of Sphericity^a

Measure: MEASURE_1

Within Subjects Effect	Mauchly's W	Approx. Chi-Square	df	Sig.	Epsilon ^b		
					Greenhouse-Geisser	Huynh-Feldt	Lower-bound
Integrity	,799	24,256	2	<,001	,833	,844	,500

Tests the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix.

a. Design: Intercept
Within Subjects Design: Integrity

b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Tests of Within-Subjects Effects table.

Tests of Within-Subjects Effects

Measure: MEASURE_1

Source		Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Integrity	Sphericity Assumed	84,624	2	42,312	166,795	<,001	,605
	Greenhouse-Geisser	84,624	1,665	50,823	166,795	<,001	,605
	Huynh-Feldt	84,624	1,688	50,140	166,795	<,001	,605
	Lower-bound	84,624	1,000	84,624	166,795	<,001	,605
Error(Integrity)	Sphericity Assumed	55,302	218	,254			
	Greenhouse-Geisser	55,302	181,492	,305			
	Huynh-Feldt	55,302	183,967	,301			
	Lower-bound	55,302	109,000	,507			

Tests of Within-Subjects Contrasts

Measure: MEASURE_1

Source	Integrity	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Integrity	Linear	3,073	1	3,073	21,947	<,001	,168
	Quadratic	81,552	1	81,552	222,000	<,001	,671
Error(Integrity)	Linear	15,261	109	,140			
	Quadratic	40,041	109	,367			

Tests of Between-Subjects Effects

Measure: MEASURE_1

Transformed Variable: Average

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	2454,545	1	2454,545	6964,154	<,001	,985
Error	38,418	109	,352			

Estimates

Measure: MEASURE_1

Integrity	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
1	2,258	,048	2,163	2,352
2	3,430	,056	3,319	3,541
3	2,494	,049	2,397	2,591

Pairwise Comparisons

Measure: MEASURE_1

(I) Integrity	(J) Integrity	Mean Difference (I-J)	Std. Error	Sig. ^b	95% Confidence Interval for Difference ^b	
					Lower Bound	Upper Bound
1	2	-1,173 [*]	,076	<,001	-1,357	-,989
	3	-,236 [*]	,050	<,001	-,359	-,114
2	1	1,173 [*]	,076	<,001	,989	1,357
	3	,936 [*]	,075	<,001	,755	1,118
3	1	,236 [*]	,050	<,001	,114	,359
	2	-,936 [*]	,075	<,001	-1,118	-,755

Based on estimated marginal means

*. The mean difference is significant at the ,05 level.

b. Adjustment for multiple comparisons: Bonferroni.

Multivariate Tests

	Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Pillai's trace	,689	119,431 ^a	2,000	108,000	<,001	,689
Wilks' lambda	,311	119,431 ^a	2,000	108,000	<,001	,689
Hotelling's trace	2,212	119,431 ^a	2,000	108,000	<,001	,689
Roy's largest root	2,212	119,431 ^a	2,000	108,000	<,001	,689

Each F tests the multivariate effect of Integrity. These tests are based on the linearly independent pairwise comparisons among the estimated marginal means.

a. Exact statistic

Source: SPSS

Appendix U: ANOVA Ability

Within-Subjects Factors

Measure: MEASURE_1

Dependent Variable

Ability	Variable
1	transparentA
2	ProfitA
3	tmotivationA

Descriptive Statistics

	Mean	Std. Deviation	N
transparentA	1,9697	,59824	110
ProfitA	2,7939	,54179	110
tmotivationA	2,0758	,54307	110

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Ability	Pillai's Trace	,556	67,559 ^b	2,000	108,000	<,001	,556
	Wilks' Lambda	,444	67,559 ^b	2,000	108,000	<,001	,556
	Hotelling's Trace	1,251	67,559 ^b	2,000	108,000	<,001	,556
	Roy's Largest Root	1,251	67,559 ^b	2,000	108,000	<,001	,556

a. Design: Intercept
Within Subjects Design: Ability

b. Exact statistic

Mauchly's Test of Sphericity^a

Measure: MEASURE_1

Within Subjects Effect	Mauchly's W	Approx. Chi-Square	df	Sig.	Epsilon ^b		
					Greenhouse-Geisser	Huynh-Feldt	Lower-bound
Ability	,921	8,863	2	,012	,927	,942	,500

Tests the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix.

a. Design: Intercept
Within Subjects Design: Ability

b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Tests of Within-Subjects Effects table.

Tests of Within-Subjects Effects

Measure: MEASURE_1

Source		Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Ability	Sphericity Assumed	44,235	2	22,118	86,463	<,001	,442
	Greenhouse-Geisser	44,235	1,854	23,860	86,463	<,001	,442
	Huynh-Feldt	44,235	1,885	23,471	86,463	<,001	,442
	Lower-bound	44,235	1,000	44,235	86,463	<,001	,442
Error(Ability)	Sphericity Assumed	55,765	218	,256			
	Greenhouse-Geisser	55,765	202,079	,276			
	Huynh-Feldt	55,765	205,427	,271			
	Lower-bound	55,765	109,000	,512			

Tests of Within-Subjects Contrasts

Measure: MEASURE_1

Source	Ability	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Ability	Linear	,619	1	,619	3,230	,075	,029
	Quadratic	43,616	1	43,616	136,287	<,001	,556
Error(Ability)	Linear	20,881	109	,192			
	Quadratic	34,884	109	,320			

Tests of Between-Subjects Effects

Measure: MEASURE_1

Transformed Variable: Average

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	1715,168	1	1715,168	3945,200	<,001	,973
Error	47,388	109	,435			

Estimates

Measure: MEASURE_1

Ability	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
1	1,970	,057	1,857	2,083
2	2,794	,052	2,692	2,896
3	2,076	,052	1,973	2,178

Pairwise Comparisons

Measure: MEASURE_1

(I) Ability	(J) Ability	Mean Difference (I-J)	Std. Error	Sig. ^b	95% Confidence Interval for Difference ^b	
					Lower Bound	Upper Bound
1	2	-,824 [*]	,076	<,001	-1,008	-,640
	3	-,106	,059	,225	-,250	,037
2	1	,824 [*]	,076	<,001	,640	1,008
	3	,718 [*]	,069	<,001	,551	,885
3	1	,106	,059	,225	-,037	,250
	2	-,718 [*]	,069	<,001	-,885	-,551

Based on estimated marginal means

*. The mean difference is significant at the ,05 level.

b. Adjustment for multiple comparisons: Bonferroni.

Multivariate Tests

	Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Pillai's trace	,556	67,559 ^a	2,000	108,000	<,001	,556
Wilks' lambda	,444	67,559 ^a	2,000	108,000	<,001	,556
Hotelling's trace	1,251	67,559 ^a	2,000	108,000	<,001	,556
Roy's largest root	1,251	67,559 ^a	2,000	108,000	<,001	,556

Each F tests the multivariate effect of Ability. These tests are based on the linearly independent pairwise comparisons among the estimated marginal means.

a. Exact statistic

Source: SPSS

Appendix V: ANOVA Benevolent

Within-Subjects Factors

Measure: MEASURE_1

benevolent	Dependent Variable
1	transparentB
2	ProfitB
3	tmotivationB

Descriptive Statistics

	Mean	Std. Deviation	N
transparentB	2,3394	,57643	110
ProfitB	3,4455	,63740	110
tmotivationB	2,4818	,49583	110

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
benevolent	Pillai's Trace	,627	90,964 ^b	2,000	108,000	<,001	,627
	Wilks' Lambda	,373	90,964 ^b	2,000	108,000	<,001	,627
	Hotelling's Trace	1,685	90,964 ^b	2,000	108,000	<,001	,627
	Roy's Largest Root	1,685	90,964 ^b	2,000	108,000	<,001	,627

a. Design: Intercept
Within Subjects Design: benevolent

b. Exact statistic

Mauchly's Test of Sphericity^a

Measure: MEASURE_1

Within Subjects Effect	Mauchly's W	Approx. Chi-Square	df	Sig.	Greenhouse-Geisser	Epsilon ^b Huynh-Feldt	Lower-bound
benevolent	,761	29,530	2	<,001	,807	,817	,500

Tests the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix.

a. Design: Intercept
Within Subjects Design: benevolent

b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Tests of Within-Subjects Effects table.

Tests of Within-Subjects Effects

Measure: MEASURE_1

Source		Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
benevolent	Sphericity Assumed	79,649	2	39,825	127,989	<,001	,540
	Greenhouse-Geisser	79,649	1,614	49,352	127,989	<,001	,540
	Huynh-Feldt	79,649	1,635	48,728	127,989	<,001	,540
	Lower-bound	79,649	1,000	79,649	127,989	<,001	,540
Error(benevolent)	Sphericity Assumed	67,832	218	,311			
	Greenhouse-Geisser	67,832	175,915	,386			
	Huynh-Feldt	67,832	178,167	,381			
	Lower-bound	67,832	109,000	,622			

Tests of Within-Subjects Contrasts

Measure: MEASURE_1

Source	benevolent	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
benevolent	Linear	1,116	1	1,116	5,966	,016	,052
	Quadratic	78,534	1	78,534	180,411	<,001	,623
Error(benevolent)	Linear	20,384	109	,187			
	Quadratic	47,448	109	,435			

Tests of Between-Subjects Effects

Measure: MEASURE_1

Transformed Variable: Average

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	2505,719	1	2505,719	6920,354	<,001	,984
Error	39,467	109	,362			

Estimates

Measure: MEASURE_1

benevolent	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
1	2,339	,055	2,230	2,448
2	3,445	,061	3,325	3,566
3	2,482	,047	2,388	2,576

Pairwise Comparisons

Measure: MEASURE_1

(I) benevolent	(J) benevolent	Mean Difference (I-J)	Std. Error	Sig. ^b	95% Confidence Interval for Difference ^b	
					Lower Bound	Upper Bound
1	2	-1,106 [*]	,090	<,001	-1,326	-,886
	3	-,142 [*]	,058	,049	-,284	-,001
2	1	1,106 [*]	,090	<,001	,886	1,326
	3	,964 [*]	,073	<,001	,785	1,142
3	1	,142 [*]	,058	,049	,001	,284
	2	-,964 [*]	,073	<,001	-1,142	-,785

Based on estimated marginal means

*. The mean difference is significant at the ,05 level.

b. Adjustment for multiple comparisons: Bonferroni.

Multivariate Tests

	Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Pillai's trace	,627	90,964 ^a	2,000	108,000	<,001	,627
Wilks' lambda	,373	90,964 ^a	2,000	108,000	<,001	,627
Hotelling's trace	1,685	90,964 ^a	2,000	108,000	<,001	,627
Roy's largest root	1,685	90,964 ^a	2,000	108,000	<,001	,627

Each F tests the multivariate effect of benevolent. These tests are based on the linearly independent pairwise comparisons among the estimated marginal means.

a. Exact statistic

Source: SPSS