CSR Inconsistency and the Consumer-Brand Relationship. A Self-Expansion Perspective.

How a CSR Inconsistency Affects Repurchase Intentions.

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Abstract

The growing misconduct within corporate social responsibility (CSR) reflects a persistent pattern of inconsistency between brands' communicated values and actual practices. Prior research primarily examines various attitudinal outcomes of CSR inconsistencies, leaving the psychological mechanisms insufficiently understood. This paper draws on self-expansion theory to test whether a CSR inconsistency negatively affects repurchase intentions, and whether inclusion of brand in self (IBIS) and brand relationship quality (BRQ) serially mediate this effect. A between subjects experiment ($N = 295$) exposed participants to a fictitious fashion brand exhibiting either consistent or inconsistent environmental CSR behavior. The results confirmed the proposed serial mediation model: a CSR inconsistency reduced IBIS, which predicted lower BRQ, which in turn predicted lower repurchase intentions. A substantial direct effect also remained, revealing a partial mediation. Managerial implications discuss the risk, response strategies and relationship repair. Further, theoretical contributions, limitations and future research are presented.

Keywords: *CSR inconsistency, inclusion of brand in self, consumer-brand relationship, repurchase intention, self-expansion theory.*

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1. Introduction

How does corporate social responsibility (CSR) impact consumer-brand relationships and consumer behavior? This question has become more prevalent in the fashion industry with many of its big names continuing to fall short of their own CSR commitments. Recent cases illustrate the magnitude of this problem: H&M was criticized in a Forbes report for greenwashing, breaking the brand's promise to consumers (Stern, 2022), and Shein was fined €1 million for communicating misleading environmental claims (Gayle, 2025).

It has been shown that consumers increasingly support brands they perceive as acting to do good for society and the environment (Brown & Dacin, 1997; Sen & Bhattacharya, 2001). Brands with sincere, accountability-focused CSR policies have been shown to improve consumer responses and behavior, particularly when CSR genuinely aims to reduce a brand's negative externalities (Nickerson et al., 2022). When such CSR commitments are broken, the consequences for consumers' behavior are significant (Wagner et al., 2009; Luo et al., 2020), yet the specific psychological mechanisms driving such reactions remain underexplored.

Prior literature has examined how CSR inconsistencies affect consumers through attitudinal, relational and behavioral lenses (Berens et al., 2005; Bhattacharya & Sen, 2004; Sharma et al., 2022; Wagner et al., 2009). For example, Wagner et al. (2009) documents mechanisms like perceived corporate hypocrisy, which was found to reduce purchase intentions and brand evaluations.

However, CSR literature often focuses on attitudinal changes rather than on the deeper psychological variables that explain why the consumer-brand bond is broken and drives changes in consumer behavior. To address this gap, this paper aims to contribute by testing psychological variables connected to identity and relationships to explain if and why a consumer reacts negatively to a CSR inconsistency.

Investigating this gap requires an understanding of such identity specific mechanisms that shape relationships. Many researchers have focused on sustainable product choice and green purchase behavior (Luchs et al., 2010; Sharma et al., 2022), while other work examines attitudinal shifts regarding green claims (Olsen et al., 2014). Yet, people do not buy products only for their function, but also for the meaning they convey, so that brands become symbols through which individuals can define their self-concept (Escalas & Bettman, 2005; Levy, 1959). As stated by Wehrle and Fasbender (2019), "Self-concept can be defined as the totality

of a complex, organized and yet dynamic system of learned attitudes, beliefs, and evaluative judgments that people hold about themselves" (p. 1). When a brand's identity and personality resonate with a consumer's self-concept, the resulting connection moves beyond mere brand preference and develops into a deeper, more attached relational bond that shares many qualities of a committed relationship (Aaker, 1997; Bhattacharya & Sen, 2003; Fournier, 1998; Park et al., 2010). Earlier research has called for further investigation into the psychological mechanisms through which CSR affects consumer-brand relationships and behavior across industries (Schmitt, 2013; Sen & Bhattacharya, 2001). Accordingly, we have chosen to investigate CSR inconsistencies in the fashion industry, where brands often serve as tools for self-expression and sustainable choices are increasingly salient to consumers (Escalas & Bettman, 2005; Kim, 2024).

Psychological literature highlights the role of self-concept and self-expansion in the formation of relationships, both interpersonal and consumer-brand, where a negative brand action makes the consumer feel threatened (Aron et al., 2005; Aron et al., 2013; Fournier, 1998; Reimann et al., 2012; Sirgy, 1982). Responding to Yoon et al.'s (2006) call for further understanding of the psychological processes that determine consumer reactions to CSR activities, there is a need for an identity-relational framework to explain said reactions. Thus, this paper develops and tests a framework that shows CSR inconsistency's effect on repurchase intentions, and proposes serial mediation by inclusion of brand in self and brand relationship quality. To explain why this is the case, we draw on both attributional theory and self-expansion theory.

This study follows an experimental vignette methodology (EVM) to conduct an online experiment, exposing participants to a fictitious clothing brand's CSR policy and behavior. Manipulating CSR inconsistency by randomly assigning participants to either the CSR consistent or CSR inconsistent scenario to measure the level of inclusion of brand in self, brand relationship quality and repurchase intentions.

1.1 Purpose

The purpose of this paper is to examine if and why CSR inconsistencies affect repurchase intentions and consumer-brand relationships. Drawing on self-expansion theory as the theoretical foundation, we aim to test if a CSR inconsistency negatively affects repurchase intentions. Two serial mediators are proposed to explain why such an effect occurs;

inclusion of brand in self and brand relationship quality. The hypotheses are tested through an online experiment using a hypothetical vignette with a fictitious fashion brand.

2. Theory and Hypothesis Development

2.1 CSR Inconsistency

Corporate social responsibility (CSR) signals a brand's values and character to consumers which shapes how they perceive and evaluate brands and their products, ultimately influencing consumer behavior (Bhattacharya & Sen, 2004; Brown & Dacin, 1997). Environmental sustainability is a particularly prominent part of CSR, and green claims shape brand attitudes and consumer-brand evaluations (Olsen et al., 2014). Research on green purchase behavior shows that consumers' perceptions of environmentally friendly practices affect their behavior (Sharma et al., 2022). However, a company's green communications are not always perceived as credible. When consumers, with high green advertising skepticism, perceive low information utility in green claims, purchase intentions are reduced (Luo et al., 2020). CSR inconsistencies add another layer to this green literature.

A CSR inconsistency refers to the degree to which consumers perceive a discrepancy between a company's stated CSR commitments and its observed behaviors, both historical and current (Wagner et al., 2009). Perera et al. (2022) found that environmental values have anthropocentric, biospheric, and ego biocentric dimensions, which all affect the environmentally conscious consumer to different degrees. A CSR inconsistency often produces adverse consequences for the company, and literature has explained this effect through different mechanisms. When the consumer sees that the company does not act accordingly with its communicated CSR, this perceived corporate hypocrisy reduces purchase intentions significantly (Wagner et al., 2009). Furthermore, when consumers perceive CSR policies as insincere or image-driven, brand image evaluations erode (Yoon et al., 2006). Yet, there are ways of resolving such a negative outcome: inoculation treatments can build resistance by reducing perceived information incongruence through specific cues to influence a person's motivation to defend against a threat (Compton & Pfau, 2005).

From a consumer-brand relationship perspective, a CSR inconsistency's influence on the consumer and brand extends beyond trust and attitudes; it introduces a vulnerability within the psychological mechanisms that bind consumers to brands. When consumers perceive congruence between their own identity and the company, identification with the company

increases, making consumers more responsive to CSR-related information (Bhattacharya & Sen, 2003, 2004). To make this consumer-company identification seem desirable, companies must communicate their identity clearly (Bhattacharya & Sen, 2003). Brands can even take on a humanlike personality and relational qualities in the consumer's mind, making the consumer-brand relationship resemble an interpersonal one (Aaker et al., 1997; Schmitt, 2013).

Existing literature has not fully examined how a CSR inconsistency disrupts the relationship bond on a psychological level and why consumer behavior changes. To understand this, this paper draws on attribution theory (Kelley, 1973) and self-expansion theory (Aron & Aron, 1986).

2.2 Attribution Theory and Consumer Reactions to CSR

Attribution theory provides a framework for understanding how consumers interpret an event (Kelley, 1973). Kelley's (1973) work shows that people instinctively search for the causes of observed events, attributing them to either the dispositional characteristics of the actor (who the actor is) or to external situations (beyond the actor's control). Weiner's (1985) extension of attribution theory, to motivation and emotion adds that the locus, stability and controllability of an attributed cause shape response intensity. For example, when consumers perceive that the company could have controlled (prevented) the gap between its CSR commitments and its actual practices, the consumer then attributes the inconsistency to the company's dispositional characteristics, producing a more negative evaluation.

This attributional process has direct consequences for consumer behavior, particularly in a CSR context. Ellen et al. (2006) demonstrate that strategic and egoistic attributions result in less favorable consumer responses, such as decreased purchase intent, while values-driven attributions produce more favorable consumer responses to CSR efforts. Perceived corporate hypocrisy, where consumers believe the claims by the company are not entirely true, amplifies these egoistic stakeholder-driven attributions (Marín et al., 2016).

Further, companies that unethically mislead the consumer about the environmental CSR practices (CSR-washing positions), are more likely to influence the consumers in a way that they attribute the company's CSR policies as having extrinsic (self-serving or egoistic) motives (Ginder et al., 2021). This attribution process reduces purchase intentions accordingly (Ginder et al., 2021). The company's transparency of the true motive behind CSR

policies is therefore important: when motives are perceived as insincere, CSR activities damage the company's image (Yoon et al., 2006). Together, this literature establishes that a CSR inconsistency shifts consumers' brand evaluations and behavioral intentions. Accordingly, we hypothesize:

H1: *A CSR inconsistency will negatively affect repurchase intentions.*

Attribution theory explains what consumers conclude about the brand. What remains to be understood is how this shift affects the consumer-brand relationship. To understand this, we turn to self-expansion theory (Aron & Aron, 1986).

2.3 Self-Expansion Theory and Inclusion of Brand in Self

Self-expansion theory, originally developed by Aron and Aron (1986), describes the formation of interpersonal relationships, often applied to partners in-love: individuals are motivated to expand their own self-concept to the other by incorporating the other's characteristics, perspectives, identity and resources. As the relationship grows in closeness, the line between the self and other becomes blurred, and the partner's characteristics become a part of oneself, forming a self-other overlap (Aron et al., 2013; Waugh & Fredrickson, 2006). This process is rooted in the human's fundamental motivation to expand one's sense of self (Aron et al., 2013).

Waugh and Fredrickson (2006) show that this self-other overlap is directly related to a more complex understanding of the other, which increases relationship satisfaction. This effect is particularly pronounced when the self-other overlap develops from positive emotions toward the persons involved (Waugh & Fredrickson, 2006). Negative emotions, however, can also lead to the intrinsic motivation to form social connections, for instance during periods of stress or threat (Gump & Kulik, 1997; Schachter, 1959). Following the emotional similarity hypothesis, this outcome arises because people evaluate their own emotions in reference to others (Schachter, 1959). Thus, if a partner shows negative emotions in response to an event, portraying those same negative emotions results in a stronger feeling of closeness.

To operationalize self-expansion theory, Aron et al. (1992) developed the inclusion of other in self (IOS) scale to measure the degree of self-other overlap. IOS was later shown to be true for and adapted to consumer-brand relationships, thereby forming the inclusion of brand in self (IBIS) scale (Ross et al. 2024). This demonstrates that self-expansion theory can be applied to both consumer-brand relationships and interpersonal relationships.

Self-expansion theory has also been supported with neuroscientific evidence. Aron et al. (2005) show that love activates the dopamine-rich areas associated with reward and motivation. When applied to brands, it has held equally true. Reimann et al. (2012) demonstrate that the closeness of the consumer-brand relationships is directly associated with high self-brand inclusion through activating the insula: a neural region associated with loss-aversion, addiction and interpersonal love. This provides evidence of the depth to which self-brand inclusion operates, where the consumer is involved both affectively and neurologically.

Previous empirical work has demonstrated that IBIS is a theoretically meaningful predictor of brand- and consumer-related outcomes, such as future brand consumption and purchasing (Ross et al., 2024). In this study, IBIS is proposed to have a mediating role, explaining why consumers react to CSR inconsistencies. Bhattacharya and Sen (2003) argue that consumers develop stronger identification with a company when it satisfies self-definitional needs. One way that companies communicate their identity is through CSR, which is an effective way that allows consumers to identify and develop a connection with said company (Bhattacharya & Sen, 2004; Sen & Bhattacharya, 2001).

One perspective in literature suggests that people engage in ego-defensive behaviors in relation to events, people and places that are connected with one's self-concept (Gramzow & Gaertner, 2005; Sherman & Kim, 2005). Thus, consumers with a high self-brand connection may instinctively protect their self-concept by maintaining positive evaluations of the brand despite a brand failure (Cheng et al., 2012). However, Reimann et al. (2018) offer a counter perspective: consumers who have incorporated a brand into their self, experience brand failures as betrayal and moral violation. This process functions as a personal failure or self-threat, where the brand has betrayed the foundational norms of the relationship, like trust and transparency, breaking the relational bond (Reimann et al., 2018). When consumers conclude that they no longer align with the brand, the self-brand inclusion is likely to decrease. Therefore, we hypothesize:

H2. *A CSR inconsistency produces lower levels of inclusion of brand in self.*

2.4 Brand Relationship Quality and Consumer-Brand Relationships

While IBIS captures the degree of cognitive and affective overlap between consumer and brand, brand relationship quality (BRQ) captures the overall quality of the consumer-brand

relationship. With people personifying products and brands (Aggarwal, 2004), and making inferences about brand personality traits, brands with personalities that resonate with a consumer are able to form legitimate relationships with that consumer (Fournier, 1998).

Relationships with brands also serve as expressive outlets for one's identity (Escalas & Bettmann, 2005). In the scope of this study, Kirmani (2009) states, "consumer researchers are best positioned to pursue issues dealing with the intersection of identity and brands, which can lead to both theoretical and substantive insights" (p. 274). Self-expansion theory is used as the basis for understanding relationship formation and self-brand overlap through self-concept and identity congruency. However, there are many facets that can be used to describe this intersection between identity and brands in terms of relationship. Khamitov et al. (2019) find that self-brand connection, attachment and love exhibit strong effects on loyalty and relationship quality. Brand attachment can further be attributed to the strength of the emotional connection a consumer feels towards a brand (Thomson et al., 2005). The level of affection, passion and connection of this emotional attachment forms loyalty to stay committed and invested in the relationship and brand (Thomson et al., 2005).

Fournier (1998) theorized that consumers form meaningful and interpersonal relationships with brands that result in a form of self-definition comparable to human relationships. To operationalize this theory, Fournier (1998) created the six-faceted BRQ construct: love and passion, interdependence, commitment, intimacy, self-connection and partner quality. Later, Huber et al. (2010) adapted the brand relationship quality (BRQ) construct to four facets to measure its effect on repurchase intentions, removing self-connection and partner quality.

Connecting this previous literature, BRQ is strengthened when consumers perceive that a brand is reliably delivering on its promises, displaying itself as a committed relationship partner (Fournier, 1998). In contrast, when a brand violates its communicated values, consumers perceive the relationship as disrupted, damaging the previously established consumer-brand relationship (Huber et al., 2010). With a high self-brand inclusion, a violation is perceived as especially severe because it shows a breach in the relationship norms (Aggarwal, 2004; Reimann et al., 2018); consequently, BRQ should decline. Hence, as the IBIS construct measures the level of self-brand inclusion, a reduction in IBIS from a CSR inconsistency should translate into a lower quality relationship (Huber et al., 2010; Reimann et al., 2012, 2018).

Finally, brands that function as active relationship partners, rather than passive objects, behave in ways that consumers perceive as intentional and value-consistent (Fournier, 1998). In this sense, BRQ is not merely a psychological state that a consumer holds; it is a relational construct with consequences for future consumer behavior (Fournier, 1998; Khamitov et al, 2019). However, BRQ only shows the overall quality of the relationship rather than a specific behavioral intention. Thus, we bridge this relational state to the behavioral outcome of repurchase intentions.

2.5 Behavioral Shifts and Repurchase Intentions

When the normative rules of the relationship are violated by the brand consumer's brand evaluation and attitude are damaged (Aggarwal, 2004). CSR inconsistencies are a particular trigger for shifts in behavior. It violates the ethical norms governing the consumer-brand relationship leading consumers to question whether it remains socially acceptable to continue purchasing from the brand (Aggarwal, 2004; Wagner et al., 2009).

Further, consumer engagement with CSR-related brand activities has been demonstrated to affect brand attitudes and purchase intentions when consumers identify and connect with the brand's CSR values (Chu & Chen, 2019). Consumers' CSR associations and overall corporate evaluations also translate into consumer responses at the product level (Brown & Dacin, 1997). Further, Sen and Bhattacharya (2001) find that CSR can reduce purchase intentions when it conflicts with the consumer's characteristics.

Considering Section 2.4's development of BRQ, when experiencing a high-quality brand relationship, consumers are both emotionally bonded to the brand and more willing to support it through consumption behavior (Fournier, 1998). Huber et al. (2010) found that following a brand misconduct, all relationship constructs decline, including self-brand congruence and brand relationship quality, with repurchase intentions decreasing accordingly. They further note that a high pre-existing brand relationship quality does not buffer against the sense of brand betrayal felt by the consumer (Huber et al., 2010). Hence, as the relational bond is strengthened across BRQ facets, the consumer's motivation to continue purchasing is reinforced; conversely, when the bond is damaged, repurchase intentions should decline. This leads to the final hypothesis, the serial mediation (Section 2.6).

2.6 The Serial Mediation Model

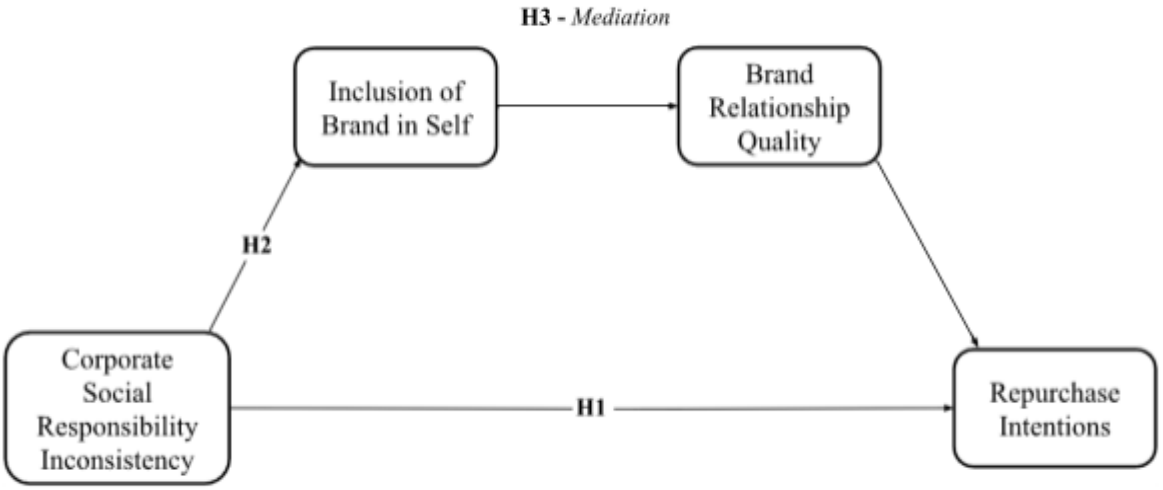
Self-expansion theory provides further grounding for why repurchase intentions are reshaped from a brand failure, establishing the final serial mediation link in the conceptual model.

The theory of self/product image congruency states that products play an important role in promoting a person's situation-specific image and relate to how an individual may wish to portray their self-schema (Sirgy, 1982). Self-expansion theory adds that individuals are motivated to include others in the self in order to acquire new resources, perspectives, and identities (Aron et al., 2013). Thus, when a consumer's self-concept overlaps with the brand's, this overlap is associated with greater willingness to support the brand through future purchases (Ross et al., 2024). The greater this overlap, the stronger the consumer's commitment to the brand. IBIS also predicts future brand use and purchase (Ross et al., 2024). Consumers displaying strong brand bonds hold a greater willingness to expend financial resources on that brand (Park et al., 2010). When this consumer-brand bond is damaged, for instance through a perceived moral violation by the brand (Reimann et al., 2018), both self-brand inclusion and BRQ should decline, and repurchase intentions are likely to follow (Huber et al., 2010).

The theory established in Section 2 together form a serial mediation chain in which a CSR inconsistency results in decreased repurchase intentions. Thus, a CSR inconsistency should first weaken the inclusion of brand in self (H2), which diminishes the brand relationship quality, thereby reducing repurchase intentions. This reasoning implies the final hypothesis:

H3. *The effect of CSR inconsistency on repurchase intentions is serially mediated by inclusion of brand in self and brand relationship quality.*

Figure 1. Conceptual model



3. Empirical Design

3.1 Research Approach

The present study follows a cross-sectional, one-factor design, examining the relationship between CSR inconsistencies and repurchase intentions, and if this is mediated by brand relationship quality (BRQ) and inclusion of brand in self (IBIS). The data was collected through a Qualtrics survey distributed to online participants via Prolific.

The method follows a deductive approach in which all hypotheses were derived from existing theories and prior empirical research, thus classifying it as quantitative (Saunders et al., 2019; Shadish et al., 2002). Subjecting the derived hypotheses to empirical testing is well-suited to the objectives of the present study, which seeks to identify statistical relationships between variables and generalize findings to a broader population (Shadish et al., 2002).

Understanding causal relationships requires the use of randomized experimental design, widely regarded as the most appropriate method, as they require the fewest identifying assumptions and minimizes the risk of confounding (Shadish et al., 2002; Spector, 1981). It is a well-established practice to investigate purchase intentions through a quantitative experimental approach (Togawa & Sugitani, 2021), further extending into investigations of how corporate actions affect consumer responses (Berens et al., 2005; Sen & Bhattacharya, 2001). The quantitative experimental approach enables statistical comparisons across groups and it supports the testing of theoretically derived hypotheses in a controlled setting

(Saunders et al., 2019). Consistent with standard practice in experimental research, a .05 significance level was adopted for all statistical tests (Söderlund, 2018).

Studies of consumer behavior are also commonly conducted through experiments that analyze relatively small groups of participants to produce generalizable insights. The use of online platforms such as Prolific further strengthens this approach, as online experimentation allows researchers to recruit more diverse samples while maintaining experimental control, thereby improving the external validity and generalizability of findings (Wenzel & Van Quaquebeke, 2017).

3.2 Stimuli Development

Treatments in experiments are intended to correspond to cause variables (independent variables) in causal relationships. Thus, stimuli must be creatively strong enough to be accurately translated to measure such variables and prevent the introduction of new variables. (Söderlund, 2018)

When considering the appropriate format for the stimuli, experimental vignette methodology (EVM) was used. EVM allows researchers to manipulate and control independent variables, while enhancing experimental realism, thereby simultaneously enhancing both internal and external validity (Atzmüller & Steiner, 2010; Hox et al., 1991).

Following Huber et al.'s (2010) study on brand misconduct, the stimuli were developed as a paper people type of vignette, describing the values and actions of a fictitious fashion company, Vellora. Brand names and logos can easily impact judgments, thus using fictitious companies can eliminate prior brand attitudes as confounds (Janiszewski & Meyvis, 2001). Additionally, prior research has used paper people vignettes commonly in the context of measuring responses to ethics (Hoyt et al., 2013).

To ensure isolation of the cause variable, the vignette differed between the control and treatment group by one sentence (Weber & Cook, 1972). To validate that the participants accurately perceived the CSR inconsistency, or lack thereof, a pre-study was conducted.

3.3 Pre-Study

3.3.1 Pre-Study Purpose and Procedure

Manipulation and confounding checks have the most value during the pretest and (or) pilot-testing phases of an experiment when an inadequately designed manipulation can still be modified, and the main experiment saved (Aronson & Carlsmith, 1968; Wetzel, 1977). Furthermore, testing of the manipulation in the pretest lessens the need for manipulation or confounding checks, subsequently shortening the survey and reducing attrition (Söderlund, 2018; Perdue & Summers, 1986). Thus, the purpose of a pre-study was to validate the core manipulation, the vignette, before utilizing it in the main study.

The pre-study measured perceived CSR inconsistency to ensure that there were significant differences between participants who were exposed to a consistent versus inconsistent CSR stimulus. The pre-study further confirmed that the justification statement was perceived as intended, establishing the validity and distinctiveness of both manipulations before the main experiment.

Distributed via an online questionnaire, participants were first asked to give consent to participate in the study. Without other vignettes to serve as reference points for their own judgments, to accurately reflect the true judgments of each respondent, a text describing the contextual background was first presented (Aguinis & Bradley, 2014). The text was designed to provide anchoring by establishing how the participant should imagine past interactions with a fictional clothing brand, Vellora. Additionally, it aimed to contextualize the type of CSR and establish awareness of the company's public commitment to environmental sustainability.

Participants were randomly assigned to one of two conditions. In the control condition, participants read a news article reporting that Vellora donates unsold clothing to charities and local organizations, indicating behavior consistent with the company's stated environmental values. In the treatment condition, participants read a news article reporting that Vellora dumps large amounts of unsold clothing in landfills, indicating behavior inconsistent with the company's stated environmental values. This constituted the CSR inconsistency manipulation.

3.3.2 Pre-Study Measures

Participants were then asked to indicate how much they agreed with statements measuring perceived CSR inconsistency, adapted from Wagner et al. (2009): "Vellora's actions are consistent with their stated environmental values," (reversed item), "Vellora says one thing about the environment but does another," "There is a contradiction between Vellora's environmental claims and their actual behavior." The items were all measured on a 7 point likert scale with 1 "Strongly Disagree" and 7 "Strongly Agree." Then participants were asked to answer yes or no to if the text reminded them of a real company or event that they had heard of before. Those who indicated yes were asked to elaborate in an open-ended answer format. The questionnaire ended with an attention check, asking participants to select "Strongly Disagree."

3.3.3 Pre-Study Sample

The pre-study was distributed to friends and family, receiving a total of 70 participants who were randomly distributed into the two groups. After excluding incomplete responses and failed attention checks, 63 responses were left, with 33 participants exposed to the control and 30 exposed to the treatment. The distribution was concluded when the sample size reached the standard $n \geq 30$ for each group.

3.3.4 Pre-Study Results

A reliability analysis was first conducted on the measure of perceived CSR inconsistency, yielding an accepted Cronbach's alpha ($\alpha_{Perceived\ CSR\ Inconsistency} = 0.98$). An independent samples t-test revealed that the treatment group ($M_{treatment} = 5.99$; $SD_{treatment} = 1.06$) scored significantly higher on perceived CSR inconsistency than the control group ($M_{control} = 1.86$, $SD_{control} = 1.20$), $t(61) = -14.43$, $p < .001$, Cohen's $d = -3.64$. The negative sign reflects the direction of subtraction (control minus treatment). This large effect size confirms that the manipulation was successful, and participants perceived it as intended.

When asked if the vignette reminded them of any real company or scenario, 12 participants said yes; 5 were in the control group (no CSR inconsistency), and 7 were in the treatment group (CSR inconsistency). Those in the treatment group described fast-fashion companies such as Primark and H&M. Those in the control group mentioned brands like Patagonia. The high number of participants reporting such associations suggested that the vignette was evocative of real-world brands, thus posing a potential threat to internal validity. To mitigate

this confound prior to the main study, the contextual background was revised to be more detailed and specific, reducing the likelihood that participants would map the fictitious brand onto an existing company (see Appendix A for main study text).

3.4 Main Study Design

The main study employed a between-subjects experimental design, in which participants were randomly assigned to the control group or the treatment group to assess the effects on repurchase intent (Söderlund, 2018).

Determining power and sample size a priori for mediation analysis poses difficulties due to uncertainty in effect-size estimates and limited methodological literature (Hayes, 2022). The required sample size was determined using two complementary methods.

First, as a benchmark for a simple single-mediator indirect effect, Fritz and MacKinnon's (2007) tabulated values were consulted. Specifying both the a-path and b-path as “Half (H)” effects and, aligning with Hayes’ (2022) PROCESS macro model 6, adopting percentile bootstrap inference, the Fritz and MacKinnon (2007) determined an appropriate sample size of $N = 162$ (Appendix B).

Second, because the present model specifies a more complex two-serial-mediator structure, for which Fritz and MacKinnon’s (2007) table does not provide direct values, a Monte Carlo power analysis for indirect effects was conducted using the application developed by Schoemann et al. (2017). Power was estimated specifically for the serial indirect effect, as this represents the smallest effect in the model and the binding constraint on sample size. Path magnitudes (Appendix C) were specified conservatively based on prior work on CSR violations and consumer-brand relationships (Huber et al., 2010; Khamitov et al., 2019; Ross et al., 2024; Wagner et al., 2009). The analysis indicated that approximately $N = 209$ was required.

Taken together, and to account for the possibility of smaller observed effects, a target sample of approximately 300 participants was set.

Recruited through Prolific, participants were awarded an average of £7.17/hr and were required to confirm English proficiency. Before proceeding, GDPR compliance information was given and consent was required. It is implied by Söderlund (2018) that participants in a

pre-study should not be included in the main study, as pre-study participants were ineligible to participate to prevent carryover effects.

The edited contextual background from the pre-study was implemented, providing more detail. As self-expansion theory describes a developmental process of self-other overlap, a contextual background could establish a simulated relationship history before the experimental treatment, allowing for meaningful measurement of the inclusion of brand in self within a single-exposure design. This relationship was not explicitly defined as high or low to capture variation across IBIS.

Participants were randomly assigned to one of the two conditions that were developed and tested in the pre-study[1]. To ensure participants had adequately processed the vignette, a comprehension check was embedded after the stimulus, following Prolific comprehension check guidelines (Prolific, n.d.). Participants who failed the comprehension check after two attempts were excluded from the analysis to ensure data integrity. Because a pre-study was done to verify the validity of the treatment, manipulation checks were not used (Perdue & Summers, 1986).

The questionnaire was structured to capture the hypothesized serial chain. Repurchase intent was measured as the dependent variable, followed by the proposed serial mediators: inclusion of brand in self (IBIS) and brand relationship quality (BRQ).

Interest in sustainability was included as a controlling variable, given that individual differences in environmental concern are likely to moderate the intensity of consumer reactions to CSR inconsistencies, independent of the experimental manipulation (Kim, 2024; Perera et al., 2022).

An attention check item was embedded at the end of the BRQ matrix scale to identify inattentive respondents. Demographic questions covering age, gender, education, and economic position were collected at the end of the survey.

[1] The control and treatment vignettes remained identical to the ones presented in the pre-study

3.5 Measures

To capture the hypothesized effects, several 7-point scale measures were used. All constructs were measured using established scales adapted to the fictitious brand Vellora, ensuring consistency across the survey instrument.

Repurchase intent was first measured using a single-item 7-point Likert scale: “It is likely that I would buy clothes at Vellora again” (1 = strongly disagree, 7 = strongly agree) adapted from Huber et al. (2010).

IBIS was measured using the pictorial IOS scale originally developed by Aron et al. (1992) and validated for consumer-brand contexts by Ross et al. (2024) who replaced “other” with “brand” in the Venn diagrams (Figure 2). The participants were presented with seven Venn diagrams ranging from no overlap to near-complete overlap between “You” and “Vellora” (Figure 3). “Vellora” replaced “Brand” in the original IBIS scale to specify what brand the consumers were evaluating. While IBIS is an established single item measure, following Aron et al. (1992), the scale was supplemented with two Likert scale measures to further capture the inclusion of brand in self: “Vellora is part of who I am” and “I feel a strong personal connection to Vellora” (1 = strongly disagree, 7 = strongly agree), adapted from Sprott et al. (2009).

Figure 2. Ross et al. (2024) Pictorial IBIS Scale

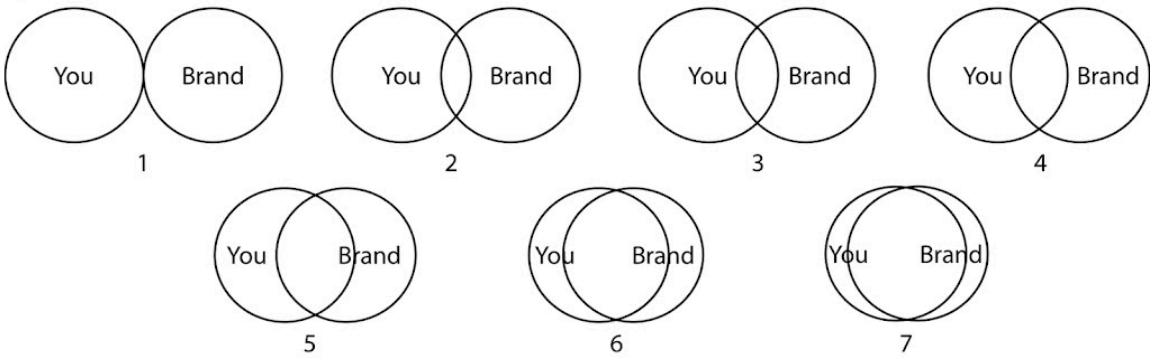
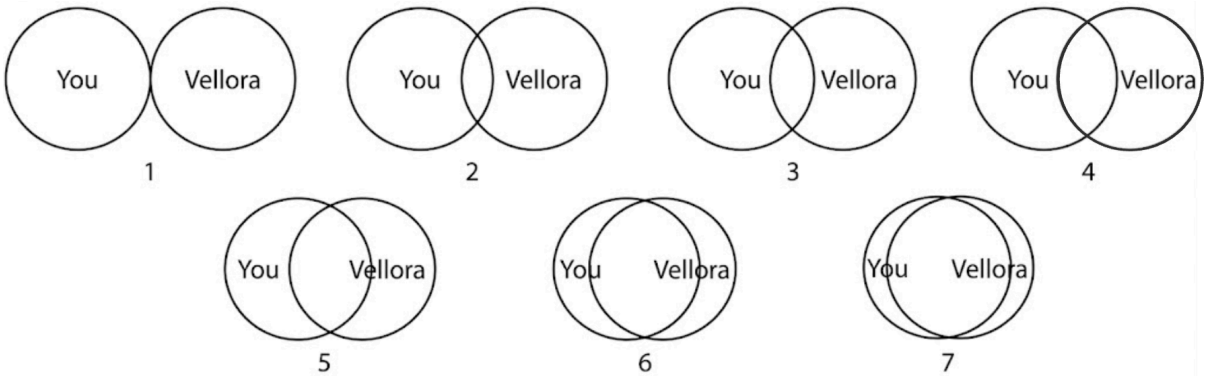


Figure 3. This Study's Adopted Pictorial IBIS Scale



Note. The original IBIS scale has "You" and "Brand." For this study, the authors replaced "Brand" with the fictional brand name "Vellora" to ensure clarity for the participants.

Brand relationship quality (BRQ) was measured using an adopted scale from Huber et al. (2010), who removed the self-connection and partner quality facets of BRQ due to overlapping constructs in their framework. Similarly, the current study uses IBIS, a construct highly related to the self-connection BRQ facet. Hence, this four facet scale for BRQ was used. Respondents answered the question "Please indicate how much you agree with the following statements about your relationship with Vellora" (1 = strongly disagree, 7 = strongly agree), across eight items: "I am very loyal to Vellora," "I would stick to Vellora even if it let me down once," "If Vellora were a person, we would be close friends," "If Vellora were a person, I would trust it with confidential information," "I feel like something is missing when I don't use the brand for a while," "This brand plays an important role in my life," "If Vellora were a person, I would have intensive feelings toward it" and "No other brand can quite take the place of this brand."

Interest in sustainability was measured through a self-developed single item based on Kim (2024) and Perera et al. (2022): "How interested are you in sustainability?" on a five-point scale ranging from "Not interested at all" to "Extremely interested."

3.6 Assessment of Validity and Reliability

Using a standard approach of measuring psychological constructs, several similar questions were used to measure specific reactions (Söderlund, 2018). The constructs were adapted from prior studies or from highly ranked journals (see Table 1 for overview). To ensure the multiple measures provided accurate results, a reliability analysis was conducted. Using a

Cronbach's alpha threshold of $\alpha > .7$, the results yielded excellent reliability for IBIS ($\alpha = .93$) and BRQ ($\alpha = .94$). Following a previous study, repurchase intent was a single-item measure but adapted from a reliable source (Huber et al., 2010).

Table 1. Overview of Constructs and Measures

Construct	Item	Source	Cronbach's Alpha
Repurchase Intent	"It is likely that I would buy clothes at Vellora again"	Huber et al. (2010)	Single Measure
Inclusion of Brand In Self	"Select the image that best depicts your relationship" "Vellora is part of who I am" "I feel a strong personal connection to Vellora"	Aron et al. (1992) Ross et al. (2024) Sprott et al. (2009)	$\alpha = .93$
Brand Relationship Quality	"I am very loyal to Vellora" "I would stick to Vellora even if it let me down once" "If Vellora were a person, I would trust it with confidential information" "I would feel like something is missing if I didn't use the brand for a while" "This brand plays an important role in my life" "If Vellora were a person, I would have intensive feelings toward it" "No other brand can quite take the place of this brand"	Huber et al. (2010)	$\alpha = .94$
Sustainability Interest	"How interested are you in sustainability?"	Self-developed single item; included based on Kim (2024) and Perera et al. (2022)	Single Measure

Note. Single-item measures are reported with "Single measure" in place of Cronbach's alpha, as internal consistency reliability does not apply to single items (Saunders, 2019)

4. Results

4.1 Sample Characteristics & Randomization Check

A total of 307 responses were collected for the main survey. Test responses submitted by the authors prior to the survey's publication were excluded entirely. Respondents who failed the comprehension check and attention check were also excluded, leaving a final sample of N = 295 (M_{Age} = 31.33, SD_{Age} = 10.54, age range: 18-74 years, 65.1% male, 33.6% women, 0.7% non-binary, 0.7% preferred not to specify gender)[2].

The two groups were about the same size, with 148 respondents being a part of the control group (M_{Age} = 42.1, SD_{Age} = 13.55, age range: 18-82 years, 63.7% women, 35.3% male, 0.3% non-binary, 0.7% preferred not to specify gender) and 147 in the treatment group (M_{Age} = 30.30, SD_{Age} = 9.16, age range: 18–68 years, 35.4% women, 63.9% male, 0.7% non-binary, 0.0% preferred not to say). The majority of participants held a bachelor's degree, and most reported an average economic position.

To confirm that random assignment produced equivalent groups, statistical tests were conducted on demographic characteristics and pre-existing orientations that could independently influence responses to the experimental manipulation: t-test for continuous variables (age, interest in sustainability) and a chi-square test for categorical variables (gender, education, economic position). Successful randomization was confirmed for all characteristics except for one (Table 2).

An independent samples t-test revealed a significant difference in sustainability interest between the control group (M = 3.39, SD = 0.97) and the treatment group (M = 3.75, SD = 0.89), $t(293) = -3.35$, $p < .001$, $d = -0.39$, 95% CI [-0.62, -0.16]. Given the failed randomization on sustainability interest and its theoretical association with the outcome variables, it was retained as a covariate in the PROCESS macro model 6 analysis. Controlling for sustainability interest allows the observed treatment effects on IBIS, BRQ, and repurchase intentions to be more confidently attributed to the experimental manipulation.

[2] For the population descriptives, those who did not answer a question were excluded. But their main responses were kept in the analysis

Table 2. Summary of Main Study Sample Characteristics

Variable	Total (N = 295)	Control (n = 148)	Treatment (n = 147)	Test statistic	p-value
Age (M (SD))	31.33 (10.54)	32.52 (11.68)	30.30 (9.16)	$t(290) = 1.81$	.072
Gender (%)				$\chi^2(3) = 2.33$	.506
Male	65.1%	66.2%	63.9%		
Female	33.6%	31.8%	35.4%		
Non-binary	0.7%	0.7%	0.7%		
Prefer not to say	0.7%	1.4%	0.0%		
Education (%)				$\chi^2(4) = 5.21$	.267
Less than high school	1.0%	2.0%	0.0%		
High School or Equivalent	24.0%	27.0%	20.7%		
Bachelor's degree	58.1%	55.4%	60.7%		
Post Graduate	14.2%	13.5%	15.2%		
Doctorate	2.7%	2.0%	3.4%		
Economic position (%)				$\chi^2(4) = 6.27$	.180
Far below average	6.4%	8.8%	4.1%		
Somewhat below average	18.8%	19.6%	17.7%		
Average	50.3%	50.7%	51.0%		
Somewhat above average	23.5%	20.9%	25.2%		
Far above average	1.0%	0.0%	2.0%		
Sustainability interest (M (SD))	3.57 (0.95)	3.39 (0.97)	3.75 (0.89)	$t(293) = -3.35$	$< .001$

Note. Test statistics use equal variances of assumed values. Percentages are based on valid responses (valid percent); populations vary slightly across categorical variables due to non-response (n range: 291-295). Chi-square tests were computed on participants who provided valid responses.

4.2 Descriptive Statistics of Main Variables

The descriptive statistics of the main variables, repurchase intent, IBIS and BRQ, are reported in Table 3. Reported statistics include the mean, standard deviation and the Pearson correlation along with its corresponding significance level. Taken together, the measures were all significant ($p < .001$) and had strong, positive correlations, indicating expected associations before hypothesis testing.

Table 3. Descriptive Statistics and Correlation Matrix for Main Variables

Variable	M	SD	Repurchase Intent	IBIS	BRQ
Repurchase Intent	4.20	2.14	—	.606***	.741***
Inclusion of Brand in Self (IBIS)	3.73	1.72	.606***	—	.830***
Brand Relationship Quality (BRQ)	3.42	1.57	.741***	.830***	—

Note. $N = 298$ for each variable, ***$p < .001$

4.3 Hypothesis Testing

The hypotheses were tested through analyses corresponding with their theoretical structure. Independent samples t-tests were used to examine the direct effects of CSR inconsistency on the proposed mediators. To test the indirect and serial mediation effects of IBIS and BRQ on repurchase intentions, PROCESS macro model 6 was employed with 5,000 bootstrap samples (H3). Below are the hypotheses established in Section 2.

H1: *A CSR inconsistency will negatively affect repurchase intentions.*

H2: *A CSR inconsistency produces lower levels of inclusion of brand in self.*

H3: *The effect of CSR inconsistency on repurchase intentions is serially mediated by inclusion of brand in self and brand relationship quality.*

4.3.1 Causal Effects

To assess the causal effects of CSR inconsistency on IBIS and repurchase intent, two independent samples t-tests were conducted, comparing the control and treatment groups. An additional independent samples t-test on BRQ was conducted for exploratory purposes (Table 4). With group sizes of $n = 148$ and $n = 147$, the assumption of normality was considered satisfied through the central limit theorem. The equal-variance and unequal-variance estimates produced near-identical results across both comparisons, indicating that any departure from homogeneity of variance did not meaningfully affect inference; equal-variance results are therefore reported for all t-tests.

A strong direct effect of CSR inconsistency on repurchase intentions emerged. Participants in the treatment condition reported substantially lower repurchase intentions ($M = 2.42$, $SD = 1.49$) than those in the control condition ($M = 5.93$, $SD = 0.87$), $t(293) = 24.68$, $p < .001$, Cohen's $d = 2.87$, *95%* CI [2.55, 3.20]. This effect provides support for H1, and the magnitude of the standardized difference reflects a pronounced separation between groups, with control respondents indicating they would likely repurchase and treatment respondents indicating they would not.

A similar pattern emerged for IBIS. Participants exposed to the CSR inconsistency reported significantly lower IBIS ($M = 2.87$, $SD = 1.68$) than those in the control condition ($M = 4.55$, $SD = 1.31$), $t(293) = 9.55$, $p < .001$, Cohen's $d = 1.11$, *95%* CI [0.87, 1.36]. This supports H2, indicating that perceiving an inconsistency between the brand's stated environmental CSR commitments and its actual behavior weakened how much consumers saw their self-concept overlapping with the brand's identity.

Although not formulated as a hypothesis, the effect of CSR inconsistency on brand relationship quality (BRQ) was also examined. This helped provide a complete picture of how the manipulation affected each variable in the proposed mediation chain prior to testing the indirect effects. Participants in the treatment condition reported substantially lower BRQ ($M = 2.51$, $SD = 1.35$) than those in the control condition ($M = 4.30$, $SD = 1.20$), $t(293) = 12.05$, $p < .001$, Cohen's $d = 1.40$, *95%* CI [1.15, 1.66]. This large effect indicates that exposure to a CSR inconsistency weakened the overall quality of consumers' relationship with Vellora, consistent with the relational disruption mechanism proposed in the theoretical framework (Fournier, 1998; Huber et al., 2010). Reporting this bivariate effect also clarifies

that BRQ was sensitive to the manipulation in isolation, helping contextualize observations for the mediation analysis.

Table 4. Direct Effects of CSR Inconsistency on Repurchase Intentions, IBIS, and BRQ

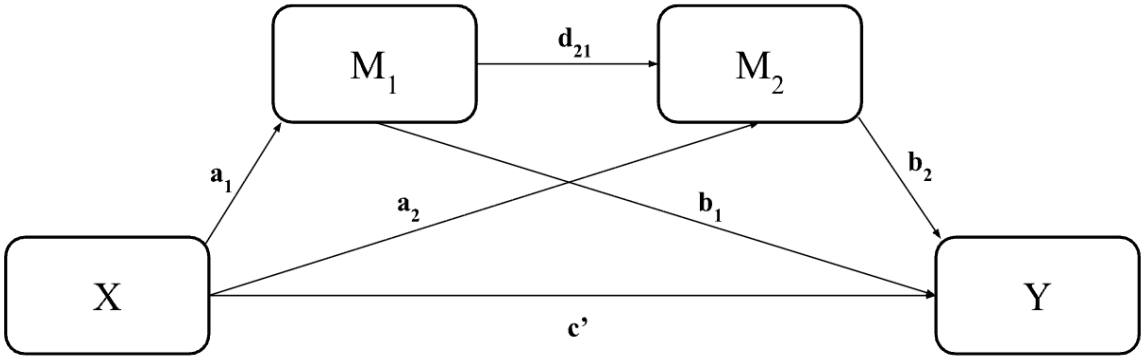
Outcome	Control (M (SD))	Treatment (M (SD))	t(293)	p-value	95% CI for *d*
Repurchase Intentions	5.93 (0.87)	2.42 (1.49)	24.68	< .001	[2.55, 3.20]
Inclusion of Brand in Self (IBIS)	4.55 (1.31)	2.87 (1.68)	9.55	< .001	[0.87, 1.36]
Brand Relationship Quality (BRQ)	4.30 (1.20)	2.51 (1.35)	12.05	< .001	[1.15, 1.66]

Note. n = 148 (control), n = 147 (treatment). Equal-variances estimates reported. CSR inconsistency was coded 0 = control (consistent), 1 = treatment (inconsistent). Cohen's d is reported as the absolute magnitude; the treatment group scored lower on all three outcomes.

4.3.2 Mediation Analysis

To test the mediation hypotheses and the respective indirect effects in the serial mediation model, the PROCESS macro model 6 with 5,000 bootstraps was used. As the control variable of sustainability interest was determined as a covariate due to the randomization failure, we included it as a covariate when completing the analysis. Inclusion of brand in self (IBIS; M_1) and brand relationship quality (BRQ; M_2) were specified as ordered mediators. The independent variable, CSR inconsistency, was coded as 0 = CSR consistent condition and 1 = CSR inconsistent condition. In the visualization of the PROCESS macro model 6 in Figure 4, the model analyzes the negative effect of a CSR inconsistency (X) on the consumers' repurchase intentions (Y) through the mediating effects of IBIS and BRQ. Thus, the model shows the output for each individual path and a total of four indirect effects through each mediator, individually and serially, thereby testing the mediation hypotheses.

Figure 4. Visualization of PROCESS Macro Model 6



The result of this serially mediated model shows that most of the individual paths are significant. When an individual is exposed to a CSR inconsistency, the IBIS reduces (a_1) (b = -1.74, p < .001), and with lower IBIS, the BRQ weakens (d_{21}) (b = 0.65, p < .001). On the path between a CSR inconsistency and BRQ, a CSR inconsistency reduces BRQ (a_2) (b = -0.72, p < .001), showing that BRQ both decreases through the mediating path of IBIS (d_{21}) as well as from a CSR inconsistency (a_2). IBIS was shown not to predict repurchase intentions directly with an insignificant value (b_1) (b = -0.06, p = .32).

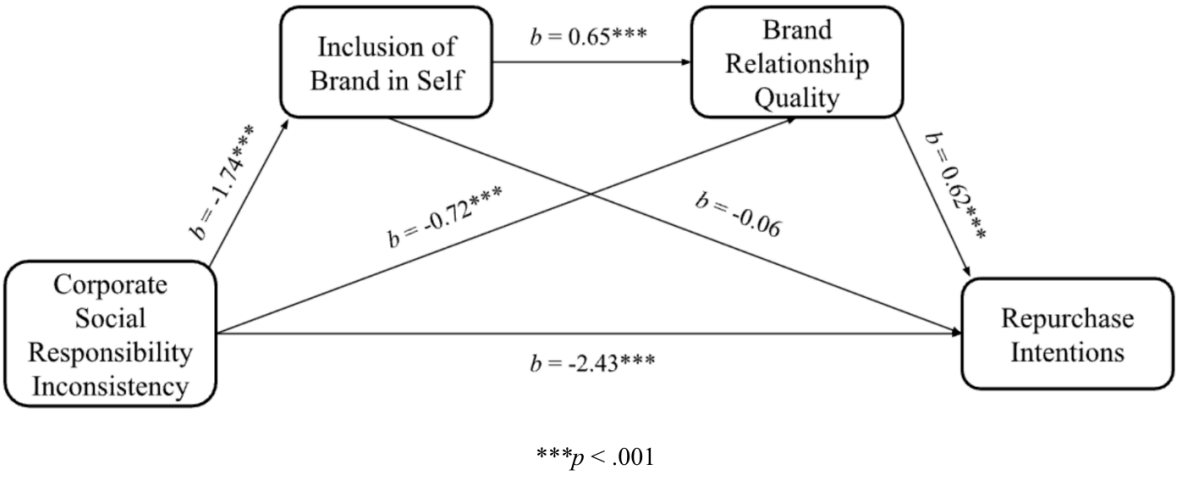
On the other hand, BRQ did predict repurchase intentions with a reduced BRQ decreasing repurchase intentions, forming a positive association (b_2) (b = 0.62, p < .001). This indicated that IBIS only operated indirectly to influence repurchase intentions by the mediating path of BRQ. The path that depicts the direct effect of CSR inconsistency on repurchase intentions is significant (c')(b = -2.43, p < .001). See the structured outputs of the individual paths in Table 5 and the visualization in Figure 5.

Table 5. Individual Paths (PROCESS Macro Model 6)

Path	Coefficient	SE	t-value	p-value	95% CI
$X \rightarrow M_1 (a_1)$	-1.74	0.18	-9.76	< .001	[-2.09, -1.39]
$X \rightarrow M_2 (a_2)$	-0.72	0.11	-6.44	< .001	[-0.94, -0.50]
$M_1 \rightarrow M_2 (d_{21})$	0.65	0.03	20.38	< .001	[0.59, 0.71]
$M_1 \rightarrow Y (b_1)$	-0.06	0.06	-0.99	.32	[-0.18, 0.59]
$M_2 \rightarrow Y (b_2)$	0.62	0.07	8.74	< .001	[0.48, 0.76]
$X \rightarrow Y (c')$	-2.43	0.14	-16.85	< .001	[-2.71, -2.14]

Note. SE = standard error; CI = confidence interval. Coefficients are unstandardized.

Figure 5. Visualization of the Individual Paths (PROCESS Macro Model 6)



The covariate of sustainability interest was not a significant predictor of IBIS (b = 0.17, p = .07) or BRQ (b = 0.04, p = .40), but did significantly predict repurchase intentions (b = -0.21, p < .001). The covariate effects are shown in Table 6.

Table 6. Covariate Effect on Mediators and Dependent Variable (PROCESS Macro Model 6)

Path	Coefficient	SE	t-value	p-value	95% CI
Sustainability Interest → M_1	0.17	0.09	1.82	.07	[-0.01, 0.36]
Sustainability Interest → M_2	0.04	0.05	0.84	.40	[-0.06, 0.15]
Sustainability Interest → Y	-0.21	0.06	-3.30	< .001	[-0.33, -0.08]

Note. SE = standard error; CI = confidence interval. Coefficients are unstandardized.

With these findings, the analyzed individual paths show that the model operates as a partial mediation, where there is both a direct effect between the independent and dependent variable and an indirect effect through the mediators. The total effect of the model has an $R^2 = 0.68$, meaning that CSR inconsistency, IBIS and BRQ explained 68% of the variance in repurchase intentions.

The indirect effects identified in the model through the bootstrap analysis showed mostly significant results. The indirect effect of IBIS as the mediator ($X \rightarrow M_1 \rightarrow Y$) resulted in insignificant results ($b = 0.10$, *95%* CI [-0.14, 0.30]), showing that IBIS does not independently mediate the effect of a CSR inconsistency on repurchase intentions. This aligns with the insignificant individual path result (b_1). The indirect effect of BRQ alone ($X \rightarrow M_2 \rightarrow Y$) had a significant negative effect on repurchase intentions, such that a CSR inconsistency reduces repurchase intentions through the mediating mechanism of BRQ ($b = -0.44$, *95%* CI [-0.67, -0.25]). The serial mediation indirect path ($X \rightarrow M_1 \rightarrow M_2 \rightarrow Y$) was also significant ($b = -0.70$, *95%* CI [-0.95, -0.50]), supporting H3.

The total effect of the model ($b = -3.47$, $p < .001$) was explained both through the total indirect effect ($b = -1.04$, *95%* CI [-1.32, -0.79]) and direct effect (c')($b = -2.43$, $p < .001$), explaining that the negative effect of a CSR inconsistency on repurchase intentions operates both indirectly and directly. The indirect effects results are summarized in Table 7.

Table 7. Indirect Effects of a CSR Inconsistency on Repurchase Intentions (PROCESS Macro Model 6)

Indirect Path	Effect	BootSE	BootLLCI	BootULCI	Interpretation
$X \rightarrow M_1 \rightarrow Y$	0.10	0.11	-0.14	0.30	Insignificant
$X \rightarrow M_2 \rightarrow Y$	-0.44	0.11	-0.67	-0.25	Significant
$X \rightarrow M_1 \rightarrow M_2 \rightarrow Y$	-0.70	0.11	-0.95	-0.50	Significant
Total Indirect	-1.04	0.14	-1.32	-0.79	Significant

Note. *BootSE* = bootstrap standard error; Boot*LLCI* = bootstrap lower limit confidence interval; *BootULCI* = bootstrap upper limit confidence interval. Indirect effects are significant when the confidence interval ([*BootLLCI, Boot UCLI*]) does not include a zero.

4.3.3 Summary of Hypothesis Testing

Table 8. Hypothesis Summary Table

Nr.	Effect	Result
H1	*A CSR inconsistency will negatively affect repurchase intentions.*	Supported
H2	*A CSR inconsistency produces lower levels of inclusion of brand in self.*	Supported
H3	*The effect of CSR inconsistency on repurchase intentions is serially mediated by inclusion of brand in self and brand relationship quality.*	Supported

5. Discussion

The following sections investigate and interpret the results' meaning and theoretical contribution, leading to actionable implications for managers, limitations and future research suggestions.

5.1 General Discussion of Main Findings

Reflecting back, *the purpose of this paper is to examine if and why CSR inconsistencies affect repurchase intentions and consumer-brand relationships.* The findings provide the notion that a CSR inconsistency does not only reduce repurchase intentions directly, it also operates through the mediation chain whereby it weakens consumers' inclusion of the brand in their self-concept. Furthermore, it decreases the overall quality of the consumer-brand relationship, and ultimately reduces their intent to repurchase.

Beyond confirming that each hypothesized path operated as predicted, the pattern of effects across the model reveal findings that lead to a better understanding of how a consumer operates. First, for the indirect effects, the identity-level construct of IBIS was the most strongly affected by the manipulation. The path from a CSR inconsistency to IBIS (a_1) was substantially larger in magnitude than its direct effect on BRQ (a_2). This indicated that the manipulation's effect on the consumer's self-concept overlap was more pronounced than CSR's direct effect on relational evaluation. This pattern is consistent with Reimann et al.'s (2018) finding that a perceived moral violation contracts self-brand inclusion before transitioning into broader relational judgments, although the present cross-sectional design cannot establish this temporal ordering directly.

Second, although IBIS responded stronger to the manipulation when compared to BRQ, it did not translate directly into behavioral intentions; instead, its effect on repurchase intentions operated solely through BRQ. This pattern supports the serial mediation proposed in H3. As this study is among the first to test IBIS within a serial mediation chain that includes both relational and behavioral outcomes, the underlying cause of this insignificant direct path is not entirely clear. However, there are two plausible explanations. First, IBIS captures both identity and relational values (Ross et al., 2024), including self-connection, which Fournier (1998) defines as an original facet of BRQ. With this, IBIS may not function as a direct predictor of behavior, but rather operates by shaping the evaluation of the brand relationship, which then predicts behavior. This is similar to Huber et al.'s (2010) findings showing that a

brand misconduct decreases congruence between the brand and consumer, weakening BRQ, which in turn decreases repurchase intentions. Second, it may reflect the use of a fictitious brand and a vignette-induced relationship history rather than a real consumer-brand relationship developed over time, as the self-other overlap strengthens throughout time (Aron et al., 2013).

Third, the interpretation relating to the use of a fictitious brand, is reinforced by the unusually large differences between the control and treatment group means across all variables (Table 4). One explanation for the magnitude of these effects lies in Vellora's status as a fictitious brand with no established brand equity. Product-harm crisis literature shows that prior brand equity moderates the severity of consumer reactions to a brand transgression. Identical firm responses to a crisis produce substantially different effects on brand equity depending on consumers' prior expectations, with strong positive expectations buffering the brand against equity loss (Dawar & Pillutla, 2000). Similarly, Rea et al. (2014) find that high-equity brands experience both more favorable post-crisis evaluations and a smaller decline in consumer attitudes than low-equity brands. Because participants encountered Vellora for the first time within the vignette, no accumulated equity existed to dampen their reactions; the manipulation became the sole basis for evaluation, plausibly inflating the observed effect sizes. In a real-world setting, a brand with accumulated goodwill would likely resist the negative effects of a CSR inconsistency, producing more variable effects than those observed here. The large effects reported in this study should therefore be understood as evidence that the manipulation operated as intended under controlled conditions.

Fourth, the control variable, sustainability interest, significantly predicted repurchase intentions as a covariate, indicating that consumers with a higher interest in sustainability report lower repurchase intentions independent of the experimental condition (CSR inconsistency). This suggests that sustainability-oriented consumers may apply more strict evaluative standards to brands, aligning with research showing how the environmentally conscious consumer perceives a brand’s practices, affecting their purchasing behavior (Sharma et al., 2022).

Finally, the model revealed a partial mediation. Although the indirect serial mediation is significant and holds explanatory power, the direct path from a CSR inconsistency to repurchase intentions remained significant even after mediators were accounted for. As established from previous literature, this direct path demonstrates that attribution theory

(Section 2.2) may play a role in behavioral shifts as a result of a brand failure. Consumers respond to negative events through a more direct cognitive sequence: they infer why the failure occurred, attribute a type of motive explaining the *why* and adjust their behavior accordingly. The partial mediation shows that both self-expansion theory and attribution theory operate within a single model, resulting in the same behavioral outcome. One functions through the affective-cognitive route, violating the values and norms grounding the self-brand overlap and brand relationship; while the other functions through attribution-driven judgments. Thus, from one event alone, it's shown that the consumer acts through multiple processes during a CSR inconsistency, trying to understand the motive behind why the company acted in that way, and gripping with the consequences of aligning themselves with such a partner.

5.2 Theoretical Contributions

This study contributes to consumer behavior, self-expansion and CSR literature by explaining what processes the consumer goes through when a CSR inconsistency happens and how they will react. The findings build on existing literature through an experimental setting showing new applications of IBIS, BRQ, and the complementary role attribution theory and self-expansion theory have in understanding consumer reactions to negative brand behavior in CSR.

First, this study contributes to self-expansion literature by examining the brand dimension of self-other overlap through IBIS. Prior research has focused either on interpersonal self-overlap (Aron & Aron, 1986; Aron et al., 1992; Waugh & Fredrickson, 2006), or on the more abstract construct of self-brand connection (Cheng et al., 2012; Escalas & Bettman, 2005). When investigating self-expansion theory, this leaves a gap in how inclusion of brand in self operates across different contexts (Ross et al., 2024). This study addresses this gap by applying IBIS as a validated and holistic measure of the self-brand overlap (or self-brand connection). This demonstrates that IBIS functions as a mechanism in the serial mediation linking brand failure to consumer-brand relationships and repurchase behavior.

Connected to this, a second contribution emerges from the mediation analysis. Under the total effect conditions (seen in Section 4.3.2), the direct path from IBIS to repurchase intention has the only insignificant path, meaning that BRQ served as the sole route through which the

identity-level bond translated into behavior. This challenges Ross et al.'s (2024) finding that IBIS is a practical and realistic predictor of purchase behavior.

Additionally, this study's application of self-brand inclusion into a brand failure context, challenges an assumption in the existing literature: consumers respond to brand failures defensively in order to protect their self-concept (Gramzow & Gaertner, 2005; Sedikides & Gregg, 2008; Sherman & Kim, 2005; Steele, 1988). According to this view, consumers with high self-brand inclusion choose to defend the brand when it behaves unfavorably, because doing so protects their own self-evaluation, meaning that self-brand connection should remain stable. Our findings suggest the opposite. Rather than defending the brand, consumers may prioritize disconnecting from the brand in order to safeguard their self-concept (Escalas & Bettmann, 2005; Reimann et al., 2012, 2018). This points to IBIS as a dynamic construct that expands and contracts in response to what a brand does.

Finally, prior research has largely treated attribution theory and self-expansion theory as alternative accounts of consumer responses: consumers either respond because they make attributional inferences (Ellen et al., 2006; Folkes, 1984; Yoon et al., 2006; Marín et al., 2016), or because the brand is part of their identity and self-concept (Bhattacharya & Sen, 2004; Cheng et al., 2012; Sen & Bhattacharya, 2001; Ross et al., 2024). The partial mediation results suggest these accounts are not mutually exclusive. The significant direct effect of CSR inconsistency on repurchase intentions, even after accounting for the serial mediation, reflects the attributional path. The indirect path through IBIS and BRQ reflects the self-expansion path. Both routes lead to the same behavioral outcome but operate through different mechanisms. Treating these frameworks as separate alternatives obscures how consumers actually respond to CSR inconsistencies, and this study is among the first to show that the two may operate within a single model.

5.3 Managerial Implications

The findings of this study can further be extended into implications for managers responsible for the design, communication and defense of corporate social responsibility positions. In an environment where consumer scrutiny is amplified by social media (Luo et al., 2020), and competitors are increasingly competing on values-based differentiation, gaps between communicated commitments and actual behavior can be exposed rapidly and at scale. Cases such as H&M's greenwashing controversy (Stern, 2022) and Shein's fine for misleading

environmental claims (Gayle, 2025) reinforce public consequences. Three implications follow from the present study, organized around prevention, response and repair.

First, CSR commitments should be treated as a potential liability to the consumer-brand relationship, and not only as a competitive asset to differentiate. CSR inconsistencies impact consumers' perceptions of themselves in relation to the brand, thereby initiating behaviors that can have a financial risk to the company. Managers should therefore approach CSR claims with the same risk discipline applied to other consumer facing investments, refraining from communicating claims that are not transparent or realistic to the company. Internal audits of CSR operations can ensure that they work as a brand-equity function rather than a compliance function. This is particularly relevant for companies that have a tall organization structure, where senior leadership can become disconnected from lower functions.

Second, managers must also understand not only how consumers directly perceive the company actions, but also how those actions relate to the consumer's own personal values. Consumer behavior can be directly affected by how they attribute motives to the brand failure event. However, the consumers who see a self-overlap with the company act through the serial mediation chain. Thus, two types of responses warrant managerial consideration. First, as being accountability-focused in CSR improves consumer responses and behavior (Nickerson et al., 2022), one avenue should focus on accountability measures (e.g. structural changes to prevent reoccurance, inoculation treatments). This addresses the attributional approach consumers may have towards CSR and thereby limiting egoistic and corporate hypocrisy attitudes. Second, the company should create a response strategy that works to repair the relational damage. As sincerity is important in communication (Yoon et al., 2006), the company must make a sincere effort to evaluate its operations, find what drove the inconsistency and repair those operations. Meanwhile the company should keep an open and clear communication about the process to its customers. This can be done in many creative ways that enhance the brand personality to connect with the customer on a more personal- and human-level (Aaker, 1997).

Third, marketing managers must understand that IBIS and BRQ are built through different sources. Self-brand inclusion is built through communication that lets consumers feel that the brand expresses who they are (Reimann et al., 2018). This way the self-expansion theory deepens the overlap between the consumer and other (brand) (Aron & Aron, 1986). Thus, the consumer forms a complex understanding of the other, and thereby a greater relationship

satisfaction (Waugh & Fredrickson, 2006), while BRQ is strengthened by consistency throughout time (Fournier, 1998). So when a CSR inconsistency arises, brands have considerable control over IBIS, as this can be repaired through creative marketing noted in suggestion two. On the other hand, BRQ requires consistent delivery of the company's promises to its customers. As IBIS was shown not to directly impact repurchase intentions, but rather solely operate through relationship evaluation (BRQ), managers must repair both aspects simultaneously to increase intentions of repurchasing. This is a long-term commitment, and alongside this study's findings, it has been shown that loyal and emotionally attached consumers are more willing to financially invest in the brand (Thomson et al., 2005). Additionally, consumers' satisfaction with CSR impacts market value (Luo & Bhattacharya, 2006), thus correcting the identity and relational constructs are key to re-establishing performance.

5.4 Limitations and Future Research

Like any research paper, the present study is subject to several limitations that should be acknowledged alongside the directions they open for future research.

The first limitation concerns the decision to use an experimental vignette methodology (EVM) with a fictitious brand. While both choices strengthen internal validity by allowing tighter control over the stimuli and reducing the risk of confounds from pre-existing brand attitudes, they constrain the external validity of the findings. EVM has been criticised for demonstrating that certain effects *can* occur rather than that they *do* occur in naturalistic settings, limiting the generalizability of results (Aguinis & Bradley, 2014). The use of a fictitious brand further restricts the extent to which authentic emotional reactions can be captured, since participants have no genuine relational history to draw on. Future research could therefore test the serial mediation model using alternative formats for manipulating CSR inconsistency, such as field experiments or stimuli embedded in more naturalistic media environments.

Second, the constraints on emotional depth also raise concerns about how the present study captures relational constructs. Brand relationships are inherently subjective experiences that unfold over time and are most accurately examined through methods that can trace their psychological and neurophysiological evolution (Fournier, 1998; Reimann et al., 2012). Moreover, consumers engage in ongoing "relational work" when navigating tensions with brands, a process that continuously creates, maintains and reshapes brand relationships (Alvarez et al., 2021). This study therefore calls on future research to test the present serial mediation model through longitudinal and qualitative methods that can engage with lived consumer experiences, examining how IBIS and BRQ evolve over time. Furthermore, these methods can investigate whether IBIS and BRQ can recover following a CSR inconsistency, and understand the ordering of these functions. For this, researchers can take inspiration from Fournier (1998) and Reimann et al. (2012) who both follow participants over months to capture the subjective experiences they have with real brands.

Third, the present framework is not inherently tied to a specific domain, although this study was conducted exclusively in the context of environmental CSR. Any event perceived as a violation of the values and moral grounding of the consumer-brand relationship should trigger a similar psychological sequence (Cheng et al., 2012; Reimann et al., 2018). Future

research should therefore test the model in contexts beyond CSR, extending its relevance to the broader brand failure and crisis communication, and offer practical implications for managers in crisis management and brand recovery strategy.

Fourth, the present study measures repurchase intent as the dependent variable rather than measuring actual behavior due to the limitations of conducting a cross-sectional experiment. The question of whether stated repurchase intentions reliably predict actual purchasing behavior has long been debated in the literature, with situational, normative and financial constraints potentially preventing intentions from translating into behavior (Fishbein & Ajzen, 1975, as cited in Park et al., 2010; Shepphard et al., 1988, as cited in Park et al., 2010). This is aligned with Ross et al. (2024), who specifically show that IBIS is a stronger prospective predictor of actual brand engagement and usage than stated purchase intent, precisely because IBIS captures motivational and affective dimensions that a respondent may not initially relate to a specific behavioral intent. This adds an important nuance to the interpretation of the present model: the insignificant path (b_1) may thereby be an important signal for future research to use this serial mediation model to measure real behavior rather than intent (Ross et al., 2024), further operationalizing the model's real-world implications.

Fifth, the model does not fully explain the serial mediation process of the effect of CSR inconsistency on repurchase intention. Additional variables grounded in self-expansion theory may further account for this residual effect. Prior literature shows that variables such as brand betrayal, perceived value congruence and perceived self threat could capture the affective and moral violation consumers experience when a brand acts against the values they had identified with (Bhattacharya & Sen, 2003, 2004; Reimann et al., 2018). Future research could therefore extend the present model by testing such identity- and values-based mediators alongside IBIS and BRQ. This would provide a more complete account of how CSR inconsistencies disrupt the consumer-brand bond.

Sixth, the present study treated interest in sustainability as a covariate to address the randomization imbalance observed between the experimental groups. Although previous literature warranted the use of this variable (Kim, 2024; Perera et al., 2022), other studies show that sustainability interest, as a proxy for environmental concern (Schmuck et al., 2018), can operate as a moderator. Thus, future research should test sustainability interest (or a similar notion) as a moderator of the relationship between a CSR inconsistency and the

proposed mediators, clarifying whether the strength of the serial mediation chain is dependent on the consumer's pre-existing environmental values.

Finally, this study uses attribution theory to explain the direct CSR inconsistency to repurchase intentions path in the current framework. However, it can only be inferred from previous literature how the consumer attributes motives to the company following the CSR inconsistency (Ellen et al., 2006; Ginder et al., 2021; Kelley, 1973; Weiner, 1985; Yoon et al., 2006). Hence, in order to test attribution theory's role in our framework, researchers should include specific mechanisms that may play a part in the link between CSR inconsistencies and repurchase intentions. This way, the direct path from a CSR inconsistency to repurchase intent could include Ellen et al.'s (2006) self- or other-centered continuum of motives, or Marín et al.'s (2016) positive (values driven and strategic) and negative motives (egoistic and stakeholder driven). Thereby forming a precise understanding of how consumers attribute motives to a company's CSR inconsistencies, and why this impacts repurchase intentions.

Overall, this paper shows that a consumer's involvement with a brand suffers as a consequence of a brand failure.

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7. Appendix

Appendix A: Experiment Outline

Description of Vellora:

Please read the following carefully.

Imagine that over the past year, you have increasingly come across a clothing brand called Vellora. You have followed their social media presence, received their newsletters, and made several purchases. Vellora has built its brand identity around environmental sustainability, regularly communicating commitments to reducing waste and minimizing their ecological footprint. You are familiar with these claims and have formed an impression of the brand and what it stands for.

Control group description:

Please read the following carefully.

Vellora regularly states in their reports and public announcements that they care about the environment and want to reduce waste. You later see on the news that the company has started donating their unsold clothing to charities and local organizations instead of throwing it away.

Treatment group description:

Please read the following carefully.

Vellora regularly states in their reports and public announcements that they care about the environment and want to reduce waste. You later see on the news that the company has been dumping large amounts of unsold clothing in landfills instead of donating or reusing it.

Appendix B: Fritz & MacKinnon (2007) Estimates of Sample Sizes

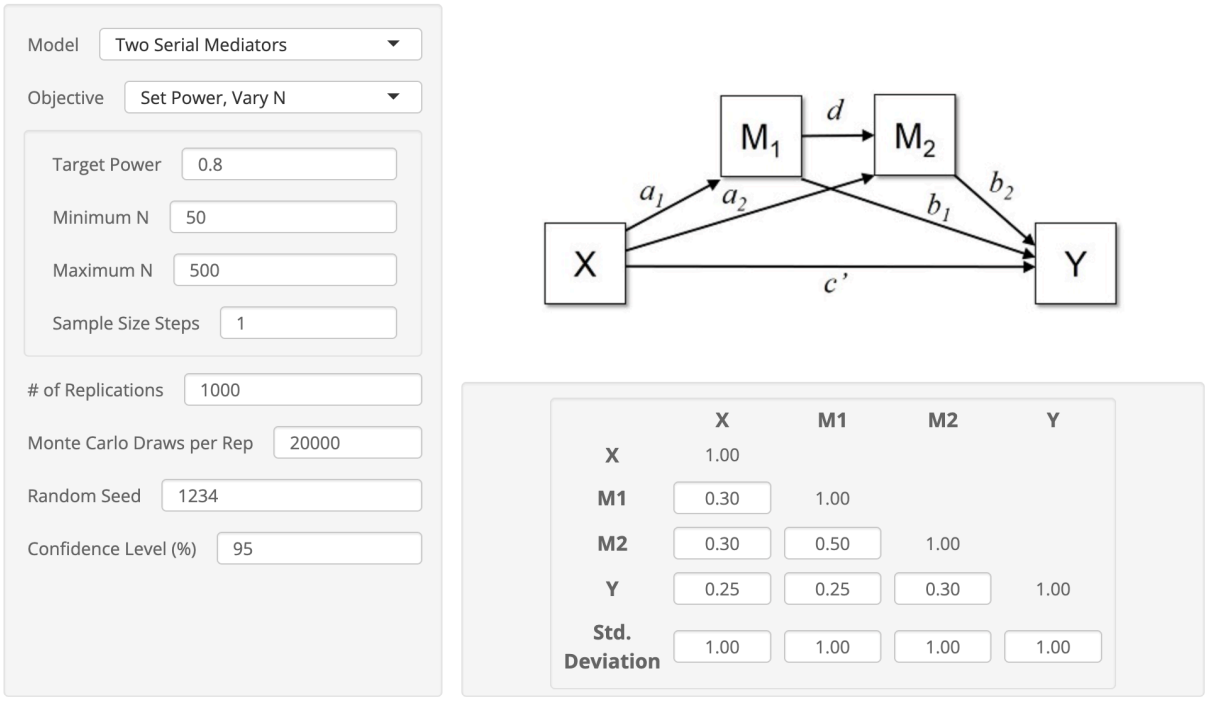
TABLE 3

Empirical Estimates of Sample Sizes Needed for .8 Power

	Condition															
Test	SS	SH	SM	SL	HS	HH	HM	HL	MS	MH	MM	ML	LS	LH	LM	LL
BK ($\tau' = 0$)	20,886	6,323	3,039	1,561	6,070	1,830	883	445	2,682	820	397	204	1,184	364	175	92
BK ($\tau' = .14$)	562	445	427	414	444	224	179	153	425	178	118	88	411	147	84	53
BK ($\tau' = .39$)	531	403	402	403	405	158	124	119	405	125	75	59	405	122	60	38
BK ($\tau' = .59$)	530	404	402	403	406	158	124	120	405	125	74	58	404	122	59	36
Joint significance	530	402	403	403	407	159	124	120	405	125	74	58	405	122	59	36
Sobel	667	450	422	412	450	196	144	127	421	145	90	66	410	129	67	42
PRODCLIN	539	402	401	402	402	161	125	120	404	124	74	57	404	121	58	35
Percentile bootstrap	558	412	406	398	414	162	126	122	404	124	78	59	401	123	59	36
Bias-corrected bootstrap	462	377	400	385	368	148	115	118	391	116	71	53	396	115	54	34

Note. All sample sizes have been rounded up to the next whole number. In the condition labels, the first letter refers to the size of the α path, and the second letter refers to the size of the β path; S = 0.14, H = 0.26, M = 0.39, and L = 0.59 (e.g., condition SM is the condition with $\alpha = 0.14$ and $\beta = 0.39$). All results, except for those for Baron and Kenny's (1986) test (BK), have been collapsed across τ' conditions.

Appendix C: Monte Carlo Inputs



Appendix D: AI Disclosure

In the development of this paper, the use of four main AI tools have been used: Claude, ChatGPT, ORKG, Scribbr, and Grammarly, only as supportive tools. ChatGPT was mainly used in the start of the process for brainstorming ideas, alongside ORKG to find academic articles to understand the current research and research gaps. Claude complemented ORKG as well as literature searches on Google Scholar to identify relevant peer-reviewed journals and articles. Further, Grammarly and Claude served as a grammar and language polishing assistants, with typical prompts being: “correct grammar,” “make the language clear and simple to understand,” “tighten this paragraph.” Scribbr was used to aid in reference generation to save time and complete accurate references for the reference list.

We understand and keep in mind the risks of utilizing generative AI, both with hallucination risks and that literature databases behind paid walls will be missed. Therefore, we did not solely rely on AI for a complete set of literature. We also noticed that AI generative tools like ChatGPT and Claude have very limited creativity and personality when writing, hence, we chose to write the text ourselves to make sure the thesis was an interesting read and that interpretations of the literature and statistical analysis were accurate. We only used AI as a supportive tool to aid in the process. All AI suggestions have been reviewed and verified by the authors of this paper, and all sources were read and assessed before using them in this paper.