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Artículos científicos

Percepción del público sobre las empresas con el distintivo ESR en Veracruz, México

***Public Perception of Companies with the ESR Distinction in Veracruz,
Mexico***

Percepção pública de empresas com o distintivo ESR em Veracruz, México

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Resumen

Este estudio investigó la percepción del público general sobre las empresas con el distintivo ESR (Empresa Socialmente Responsable) en Veracruz, México. Se aplicó una encuesta basada en un modelo de cinco variables: confianza y credibilidad, influencia en la decisión de compra, percepción de impacto social y ambiental, valoración de la imagen corporativa y escepticismo sobre la autenticidad. Los resultados revelaron que la mayoría de los encuestados tiene una percepción positiva de las empresas con el distintivo ESR en términos de confianza, influencia en la decisión de compra, impacto social y ambiental, y valoración de la imagen corporativa. Sin embargo, se observó un alto nivel de escepticismo sobre la autenticidad de las prácticas de RSE de estas empresas. El estudio destaca la importancia de la RSE en la construcción de relaciones sólidas con los consumidores y la sociedad, pero también subraya la necesidad de abordar las preocupaciones sobre el "lavado de imagen" y garantizar la transparencia y la genuinidad en las iniciativas de RSE. Los resultados tienen implicaciones para las empresas, los responsables políticos y los investigadores interesados en promover prácticas empresariales socialmente responsables y fortalecer la confianza del público en la RSE.

Palabras clave: Responsabilidad Social Empresarial (RSE), Distintivo ESR, Percepción del público.

Abstract

This study investigated the general public's perception of companies with the ESR (Socially Responsible Company) designation in Veracruz, Mexico. A survey was applied based on a model of five variables: trust and credibility, influence on purchasing decisions, perception of social and environmental impact, corporate image assessment, and skepticism about authenticity. The results revealed that most respondents hold a positive perception of companies with the ESR designation in terms of trust, influence on purchasing decisions, social and environmental impact, and corporate image valuation. However, a high level of skepticism was observed regarding the authenticity of these companies' CSR practices. The study highlights the importance of CSR in building strong relationships with consumers and society, but it also emphasizes the need to address concerns about "greenwashing" and to ensure transparency and genuineness in CSR initiatives. The findings have implications for companies, policymakers, and researchers interested in promoting socially responsible business practices and strengthening public trust in CSR.



Keywords: Corporate Social Responsibility (CSR), ESR Designation, Public Perception.

Resumo

Este estudo investigou a percepção do público em geral sobre as empresas com o distintivo ESR (Empresa Socialmente Responsável) em Veracruz, México. Foi aplicada uma pesquisa baseada em um modelo de cinco variáveis: confiança e credibilidade, influência na decisão de compra, percepção de impacto social e ambiental, avaliação da imagem corporativa e ceticismo quanto à autenticidade. Os resultados revelaram que a maioria dos inquiridos tem uma percepção positiva das empresas com o ESR distintivo em termos de confiança, influência na decisão de compra, impacto social e ambiental e avaliação da imagem corporativa. No entanto, foi observado um elevado nível de ceticismo relativamente à autenticidade das práticas de RSE destas empresas. O estudo destaca a importância da RSE na construção de relações sólidas com os consumidores e a sociedade, mas também sublinha a necessidade de abordar as preocupações sobre a "branqueamento" e garantir a transparência e a genuinidade nas iniciativas de RSE. Os resultados têm implicações para empresas, decisores políticos e investigadores interessados em promover práticas empresariais socialmente responsáveis e em reforçar a confiança do público na RSE.

Palavras-chave: Responsabilidade Social Corporativa (RSE), Distinção de RSE, Percepção Pública.

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Introduction

Corporate social responsibility (CSR) has evolved significantly since its initial conception in the 1950s. Bowen (1953) was one of the first to define CSR as the obligations of businesspeople to follow policies, make decisions, or follow courses of action. desirable in terms of the objectives and values of society. Over the decades, the concept has been refined and expanded by various authors, including Carroll (1979), who proposed a four-dimensional model: economic, legal, ethical and philanthropic.

In Mexico, the Mexican Center for Philanthropy (CEMEFI) has been a key actor in promoting CSR. Since 2001, CEMEFI has awarded the ESR (Socially Responsible Company) Distinction to companies that meet certain criteria in areas such as business ethics, quality of work life, community engagement and environmental care (CEMEFI, 2021). This



distinction has become an important reference for Mexican companies that seek to demonstrate their commitment to CSR.

However, the effectiveness and impact of the ESR Badge has been the subject of debate. Some argue that the badge promotes more ethical and sustainable business practices, improving the reputation and competitiveness of companies (Arredondo et al., 2011). Additionally, it has been suggested that companies with the ESR Distinctive may attract more conscious and loyal consumers.

On the other hand, some critics argue that the ESR Distinction can be used as an "image washing" tool by companies that are not actually committed to CSR (Avendaño, 2013). The rigor of the evaluation criteria and the transparency of the process of granting the badge have also been questioned (Barroso, 2008).

As for the impact on sales and profitability, the evidence is mixed. Some studies have found a positive relationship between obtaining the ESR Distinction and the financial performance of companies (Hernández Guevara et al., 2016). However, others have suggested that the impact may be limited or even null (Moreno and González, 2018).

Given this context, it is important to investigate the general public's perception of companies with the ESR Distinction. This study seeks to contribute to the understanding of how consumers value and respond to CSR initiatives in Veracruz, Mexico, and how this can influence purchasing decisions and loyalty towards companies. The results could have important implications for companies' CSR strategies and for public policies related to the promotion of responsible business practices.

The ESR Distinction and public perception

In the context of the general public's perception, it is essential to explore the variables that shape the image of companies that have obtained the Socially Responsible Company (ESR) distinction. This study is based on a five-factor model that encompasses both positive and negative aspects of this perception, with the aim of obtaining a comprehensive understanding of how the public values and responds to corporate social responsibility (CSR) initiatives.

The five-variable model proposed to study the general public's perception of companies with the ESR distinctive in Veracruz was built from an exhaustive review of the existing literature and the consideration of the key aspects that influence the perception of social responsibility. business (CSR).

Business trust and credibility is a key factor in public perception. Pivato et al., (2008) have highlighted the impact of corporate social responsibility on consumer trust, especially in the context of organic products. Furthermore, Vlachos et al., (2009) have highlighted the relationship between CSR, attributions, loyalty and the mediating role of trust. These studies suggest that trust is essential to building solid relationships between companies and their stakeholders. Assessing the degree of trust the public places in companies with the ESR badge will provide valuable information about the perceived credibility of these organizations and how CSR can influence consumer loyalty.

Another crucial aspect is the influence of the ESR distinctive on consumers' purchasing decisions. The literature has addressed the relationship between CSR and consumer behavior, and authors such as Kotler and Lee (2005) suggest that purchasing decisions may be conditioned by the perception of a company's social responsibility. More recent research has delved deeper into this relationship, providing empirical evidence on the impact of CSR on purchasing decisions.

Bigne Alcañiz and Currás Pérez (2008) found that consumer identification with a socially responsible company positively influences their purchase intention and recommendation of the company to others. This suggests that consumers tend to develop a stronger connection with companies they perceive as socially responsible, which in turn affects their purchasing behavior.

Furthermore, Marquina and Vasquez (2013) conducted a study in Mexico, finding that CSR attributes have a significant influence on consumer purchasing behavior. The authors suggest that companies can benefit from positioning themselves as socially responsible, as this can generate a positive response from consumers.

Analyzing the impact of the ESR distinctive on consumer decisions will allow us to understand how consumers value CSR when making purchasing decisions. Empirical evidence provided by recent studies supports the idea that CSR can influence consumer behavior, either through identification with socially responsible companies or valuing specific CSR attributes. These findings highlight the importance of investigating how the ESR distinctive can affect consumers' purchasing decisions in the Veracruz context.

Furthermore, it is essential to evaluate public perception of the social and environmental impact of companies with the ESR distinctive. CSR implies a commitment to society and the environment, and models such as Carroll's (1991) pyramid of social responsibility highlight the importance of economic, legal, ethical and philanthropic

responsibilities. Investigating the public's perception of the social and environmental impact of these companies will determine whether the ESR distinctive is associated with practices that transcend legal obligations.

Wang et al., (2016) conducted a literature review on CSR and corporate social performance (CSP), highlighting the importance of stakeholders' perception of the social and environmental impact of companies. The authors suggest that positive perception of CSP can lead to greater legitimacy and reputation of the company, which in turn can influence its financial performance.

Furthermore, Diddi and Niehm (2017) investigated the factors influencing the sustainable fashion purchasing behavior of millennial consumers in the United States. They found that concern about the social and environmental impacts of fashion companies is a significant factor influencing the purchasing decisions of this demographic. This study highlights the importance of the perception of social and environmental impact in the context of the fashion industry.

The assessment of corporate image is another relevant factor in this study. Corporate image refers to the general impression that the public has about a company, and authors such as Balmer (2001) emphasize the importance of corporate image management to build and maintain the reputation of an organization. Analyzing the assessment of the corporate image of companies with the ESR distinctive will provide information on how the reputation of these companies is perceived.

Recent research has delved into the relationship between CSR and corporate image, highlighting its importance in the current business context. Arıkan et al., (2016) investigated the relationship between CSR and corporate reputation in the context of Turkish companies. The authors found that CSR activities have a positive impact on corporate reputation and that this relationship is mediated by consumer identification with the company. This study suggests that companies can improve their image and reputation through CSR initiatives that encourage consumer identification with the brand.

Furthermore, Kim (2019) examined the relationship between CSR and corporate image in the context of the service industry. The study found that CSR has a positive effect on corporate image and that this relationship is moderated by consumer trust in the company. These findings highlight the importance of CSR in forming a positive corporate image and how consumer trust can strengthen this relationship.

Finally, skepticism about the authenticity of CSR practices needs to be considered. Maignan and Ferrell (2004) point out that authenticity is essential for CSR practices to be effective. Evaluating the level of public skepticism about whether the ESR distinctive genuinely reflects a company's social commitment will allow us to understand possible negative perceptions or doubts about the authenticity of this recognition.

This study aims to investigate the general public's perception of companies with the ESR distinctive in Veracruz, considering five key factors: business trust and credibility, influence on the purchasing decision, perception of social and environmental impact, assessment of the corporate image and skepticism about authenticity. The results of this research will contribute to a deeper understanding of how the public values and responds to CSR initiatives and could have significant implications for companies' CSR strategies and public policies related to promoting responsible business practices.

Materials and methods

Type of research and approach

The research was descriptive in nature, since it sought to specify the properties, characteristics and profiles of the general public's perception of companies with the ESR distinctive in Veracruz (Hernández-Sampieri and Mendoza Torres, 2018). A quantitative approach was adopted, which involves the collection of measurable data and statistical analysis to answer the research questions (Hernández-Sampieri and Mendoza Torres, 2018).

Research method and design

The method used in this study was the survey, which allows obtaining information from a sample of the population of interest through a structured questionnaire (Fowler, 2014). A cross-sectional research design was used, where data were collected at a single point in time, providing a description of the variables and their relationships at a specific point in time (Hernández-Sampieri and Mendoza Torres, 2018).

Data collection instrument

To collect the data, a questionnaire was developed based on the five-variable model described in the introduction. The questionnaire consists of closed questions with Likert-type scales to measure the perceptions of the respondents. The scales used for all questions were processed considering the extremes as Totally disagree = 1 and Totally agree = 5.

Additional fields were used to capture the profile of the respondent, considering gender, age, main occupation, place of residence, degree of education, family life situation and socioeconomic level (AMAI, 2023). In addition, a question was introduced about whether they know the ESR badge, later adding an explanation to clarify the term.

Table 1. Construction of the questionnaire.

Variable	Items
Business trust and credibility	I trust in the fulfillment of promises of companies with the socially responsible company distinction I consider that companies with the distinction are more credible in their commitment to social responsibility.
Influence on the purchasing decision	Influence on the purchasing decision
Perception of social and environmental impact	I believe that companies with the socially responsible company label have a positive impact on society and the environment. I believe that companies with the badge are more responsible in terms of labor practices, environmental protection and community support.
Assessment of corporate image	I have a positive general image of companies with the socially responsible company label. I believe that the badge improves the image and reputation of a company.
Skepticism about authenticity	I have doubts about whether the socially responsible company badge really reflects a company's commitment to social responsibility. I think that some companies can use the badge as a marketing strategy without a real social commitment.

Source: Own elaboration

The instrument was validated through a pilot test, and its reliability was evaluated using Cronbach's alpha coefficient (Cronbach, 1951) with SPSS (Table 2). The results (Table 3) show that the reliability of the questionnaire is > 0.9 , which shows that the instrument presents an excellent level (George and Mallery. 2003).

Table 2. Summary of case processing.

		N	%
Valid	Cases	582	100.0
	Excluded ^a	0	.0
	Total	582	100.0
a. List elimination based on all variables in the procedure.			

Source: Own elaboration

Table 3. Reliability Statistics.

Cronbach's alpha	Cronbach's alpha based on the typed elements	N of elements
0.962	0.906	10

Source: Own elaboration

Sources of information

The main sources of information for this study are primary, as the data will be collected directly from the participants through the questionnaire. Additionally, secondary sources, such as scientific articles and books, will be used to support the theoretical framework and discussion of the results.

Population and sample

The target population of this study is adult consumers residing in the Metropolitan Area of Veracruz, Boca del Río and Medellín, in the State of Veracruz de Ignacio de la Llave, Mexico. Due to the size and nature of the population, it is considered an infinite population. To determine the sample size, the formula for infinite populations (Cochran, 1963) was used. Applying the formula, a sample size of 384 participants was obtained.

The selection of participants was carried out through non-probabilistic convenience sampling, due to time and resource limitations, and the information was collected through an electronic form on the Google forms platform. As a result, 730 surveys were obtained, but those responses from people who do not reside in the metropolitan area were discarded, leaving a useful sample of 582 questionnaires.

The sample was made up of 54% women and 45% men. Regarding ages, the segment that responded the most are people between 18 and 22 years old (41%). Regarding occupation, 47% were students, 28% employees and 11% businessmen. The vast majority have a bachelor's degree (62%), followed by high school (20%). Furthermore, a response of greater proportion of SES A/B (52%) is observed, followed by C+ (25%).

Data analysis

For the analysis of the information collected, Microsoft Excel was used for data processing and preparation of calculations and graphs. Each item was processed by converting its semantic responses into numerical scales, and the variables were calculated as the average of the corresponding items, and a general perception rating was calculated with the average of the variables.

At this point, it was identified that the averages yielded data that did not correspond to an exact interpretation, because the averages of grades such as 1 and 2 give 1.5, which does not correspond to the original Likert scale. For this reason, it was decided to adopt a rule to improve the presentation of results that consists of rounding “downwards” the results less than 3, and “upwards” the results greater than 3 (for example, 1.5 was rounded to 1, while 4.5 was rounded to 5). Tests were performed with other forms of rounding, but this was the one that best represented the numerical data.

Additionally, to evaluate the model, a factor analysis was applied according to the criteria of Kaiser (1974).

Results

Below are the results of the survey on the general public's perception of companies with the ESR distinctive in Veracruz.

To assess the level of awareness of the ESR badge among participants, they were asked if they were familiar with this recognition. The results suggest that the majority of participants (62.9%) are familiar with the ESR distinctive, indicating a relatively high level of knowledge about this recognition in the population studied. This finding is encouraging, as knowledge of the ESR badge is a prerequisite for consumers to be able to incorporate social responsibility considerations into their purchasing decisions and evaluate companies based on their CSR performance.

However, it is important to note that a considerable percentage of respondents (37.1%) were not aware of the ESR badge. This result suggests the need for additional efforts to increase public awareness and understanding of the ESR badge and its importance in promoting socially responsible business practices.

The data is organized according to the five main variables of the study and general perception.

1. Trust and credibility: 71% of respondents expressed some degree of agreement (35% agree and 36% totally agree) regarding the trust and credibility of companies with the ESR distinctive. Only 10% expressed disagreement (4% totally disagree and 6% disagree), while 18% were neutral (neither agree nor disagree). The weighted average rating of the variable is 3.84, which places the result on the “agree” scale.
2. Influence on the purchase decision: 60% of the participants indicated that the ESR distinctive influences their purchase decision (30% agree and 30% totally agree). Similarly to the previous one, the weighted average is 3.62.
3. Perception of social and environmental impact: A large majority of respondents (73%) perceive that companies with the ESR distinctive have a positive impact on society and the environment (34% agree and 39% totally agree) . Only 9% expressed disagreement (4% totally disagree and 5% disagree), while 18% were neutral. The weighted average is similarly located at 3.90.

4. Assessment of the corporate image: This was the most positive factor. 75% of the participants positively valued the corporate image of companies with the ESR distinctive (31% agreed and 44% totally agreed). Only 9% expressed a negative assessment (3% totally disagreed and 6% disagreed), leaving a result of 3.97.
5. Credibility over authenticity: This was the lowest factor. A high percentage of respondents (64%) expressed disagreement regarding the authenticity of companies with the ESR badge (32% strongly disagree and 32% disagree). This result is even more negative considering the specific item that company commitment is the lowest element of all. The weighted result is just 2.31, which translates into a result of “disagree”.
6. General perception: By averaging all the variables, a positive general result is observed with a weighted average of 3.53, which translates as “neither agree nor disagree.” 58% of participants have a general positive perception of companies with the ESR distinctive (53% agree and 5% totally agree). Only 7% expressed a negative perception (1% strongly disagree and 6% disagree), while a considerable 35% remained neutral.

The results suggest that the majority of respondents have a positive perception of companies with the ESR distinctive in terms of trust and credibility, influence on the purchase decision, social and environmental impact, and assessment of the corporate image. However, there is a high level of skepticism regarding the authenticity of these companies. Despite this, the general perception remains largely positive, with a considerable percentage of participants remaining neutral.

Analysis of percentage deviations

The analysis of the percentage variations of the means of each variable by segment of the sample (table 4), with respect to the average result of each variable, allows us to identify the differences in the perception of companies with the ESR distinctive according to demographic and socioeconomic characteristics. of the participants.

No deviations greater than $\pm 5\%$ are observed in the responses analyzed by segments, nor by knowledge of the badge, nor by gender, nor by location of residence, marital status, nor by paternity.

The most important deviations are:

1. Educational level: Participants with complete or incomplete primary education have the most positive perception in all variables, except credibility over authenticity (-40%). On the other hand, participants with a postgraduate degree have a more negative perception of the influence on the purchase decision (-8%) and a more positive perception of credibility over authenticity (7%).
2. Age: Participants under 18 years of age have the most negative perception in most of the variables, especially in the assessment of corporate image (-12%) and the perception of social and environmental impact (-11%). On the other hand, those over 40 years of age have the most positive perception in all variables, with variations between 3% and 8% above the average.
3. Occupation: Participants who work at home and self-employed professionals tend to have a more positive perception on most variables. In contrast, entrepreneurs have the most negative perception of the influence on the purchase decision (-6%) and the assessment of the corporate image, but a more positive perception of credibility over authenticity (10%).
4. Socioeconomic level: Participants of socioeconomic level A/B have a perception similar to the average in all variables. Those at level D have the most negative perception in all variables, especially in the assessment of corporate image (-19%) and trust and credibility (-18%).

Table 4. Analysis of deviations

	Trust and credibility	Influence in the purchase decision	Perception of social and environmental impact	Assessment of corporate image	Credibility over authenticity	General Perception
General Average	0%	0%	0%	0%	0%	0%
Know the badge	1%	0%	2%	3%	-1%	1%
Not know the badge	-2%	1%	-3%	-4%	2%	-2%
Female	2%	3%	2%	2%	1%	2%
Male	-2%	-3%	-2%	-3%	-1%	-2%
Under 18	-8%	-4%	-11%	-12%	7%	-7%
From 18 to 22	0%	2%	2%	2%	-6%	0%
From 23 to 30	-1%	2%	-1%	-1%	3%	0%
From 31 to 40	-2%	-6%	-3%	-3%	5%	-2%
Over 40	8%	6%	4%	5%	3%	5%
Employed	-1%	-3%	-1%	-1%	1%	-1%
Businessman	-2%	-6%	-3%	-3%	10%	-2%
Student	-1%	2%	0%	1%	-3%	0%
Home	6%	7%	4%	0%	3%	4%
Independent Professional	4%	4%	2%	2%	-5%	2%
Other	15%	5%	8%	12%	24%	12%
Boca del Río	2%	1%	3%	2%	1%	2%
Medellín	4%	-1%	2%	3%	1%	2%
Veracruz	-1%	0%	-1%	-1%	0%	-1%
Elementary School completed or incomplete	24%	38%	25%	26%	-40%	19%
Middle High School completed or incomplete	-2%	9%	-3%	1%	-5%	0%
High School complete or incomplete, comercial o technical profession	-4%	-1%	-2%	-1%	3%	-1%
Bachelor of arts	1%	1%	1%	0%	-2%	0%

completed or incomplete						
Posgrade	0%	-8%	-1%	2%	7%	-1%
Married	2%	-3%	-1%	-1%	3%	0%
Single	-1%	1%	0%	0%	-1%	0%
With children	1%	0%	1%	1%	-2%	0%
Without children	-1%	0%	-1%	0%	1%	0%
A/B	1%	0%	0%	0%	0%	0%
C+	-1%	-3%	0%	0%	6%	0%
C	0%	1%	0%	1%	-7%	0%
C-	-4%	7%	0%	-2%	-3%	0%
D+	6%	3%	-2%	1%	-5%	1%
D	-18%	3%	-12%	-19%	-10%	-12%

Source: Own elaboration

Factor analysis

To evaluate the underlying structure of the perception variables about companies with the ESR distinctive, an exploratory factor analysis was carried out. Before proceeding with the analysis, the adequacy of the data was verified using the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's test of sphericity.

The KMO measure (Table 5) obtained was 0.842, which indicates excellent suitability of the data for factor analysis, according to Kaiser's (1974) criterion. Furthermore, Bartlett's test of sphericity was significant (Chi square = 1832.864, df = 10, $p < 0.001$), so it is considered that the correlation matrix is not an identity matrix. This confirms the presence of significant correlations between the variables and supports the application of factor analysis (Table 6).

Table 5. KMO and Bartlett test

Kaiser-Meyer-Olkin measure of sampling adequacy.		.842
Sphericity test of Bartlett	Aproximated Chi-cuadrado	1832.864
	Gl	10
	Sig.	.000

Source: Own elaboration

Table 6. Correlation matrix

		Trust	Influence	Impact	Imagen	Credibility
Correlation	Trust	1.000	.633	.772	.749	-.218
	Influence	.633	1.000	.690	.667	-.261
	Impact	.772	.690	1.000	.864	-.266
	Imagen	.749	.667	.864	1.000	-.302
	Credibility	-.218	-.261	-.266	-.302	1.000

Source: Own elaboration

Table 7. Comunalities

	Initial	Extraction
Trust	1.000	.760
Influence	1.000	.683
Impact	1.000	.861
Imagen	1.000	.847
Credibility	1.000	.162
Extraction method: Principal Component Analysis.		

Source: Own elaboration

Table 8. Explained total Variance

Component	Autovalores iniciales			Sums of the squared saturations of the extraction		
	Total	% de la variance	% acumulated	Total	% de la variance	% acumulated
1	3.312	66.242	66.242	3.312	66.242	66.242
2	.886	17.723	83.965			
3	.398	7.967	91.931			
4	.270	5.405	97.337			
5	.133	2.663	100.000			

Extraction method: Principal Component Analysis.
Source: Own ellaboration

Table 9. Matrix of components.

	Component
	1
Trust	.872
Influence	.826
Impact	.928
Imagen	.920
Credibility	-.402

Extraction method: Principal Component Analysis.
a. 1 extracted components

Source: Own ellaboration

The communalities (Table 7) represent the proportion of the variance of each variable that is explained by the extracted factor. It is observed that the variables Trust (0.760), Influence (0.683), Impact (0.861) and Image (0.847) have high communalities, which indicates that a large proportion of their variance is explained by the factor. However, the Credibility variable has a low communality (0.162), which suggests that a large part of its variance is not

explained by the factor and may be influenced by other factors not included in the analysis.

The results suggest the presence of an underlying factor that groups the variables Trust, Influence, Impact and Image. These seem to measure a common construct related to the perception of companies with the ESR distinctive. On the other hand, the Credibility variable seems to have an inverse and weaker relationship with this factor, which indicates that it may be influenced by other aspects not captured in the analysis.

Chi square test

To evaluate the statistical significance of the perception variables about companies with the ESR distinctive, a chi-square test was applied to each variable in relation to the total number of questionnaires applied. The chi-square test allows us to determine whether the observed frequencies of the responses differ significantly from the expected frequencies under a situation of independence (Pearson, 1900).

The results of the chi square calculated for each variable are presented in Table 10.

Table 9. Chi square test

Variable	Chi square test
Trust	270.9
Influence	135.5
Impact	298.4
Imagen	344.4
Credibility	189.0
General Percepttion	603.6

Source: Own ellaboration

Considering that the variables were measured using a 5-point Likert scale, the degrees of freedom for each chi-square test are 4. With a significance level of 0.05, the critical value of the chi-square distribution with 4 degrees of freedom is 9.49 (Fisher, 1950).

When comparing the calculated chi square values with the critical value, it is observed that all calculated values are considerably greater than 9.49. This indicates that the observed frequencies of responses for each variable differ significantly from the expected frequencies under a situation of independence (Cochran, 1952).

Therefore, it can be concluded that there is a statistically significant association between each perception variable and the total number of questionnaires applied ($p < 0.05$).

These results support the relevance of the selected variables to understand the public's perception of companies with the ESR badge (Howell, 2014).

The high chi square value calculated for the "General perception" variable (603.6) is especially notable, suggesting a strong association between the general perception of companies with the ESR distinctive and the total number of questionnaires applied (Healey, 2014).

Discussion

The results of this study on the general public's perception of companies with the ESR distinctive in Veracruz offer an interesting perspective when compared with the elements cited in the introduction.

Firstly, the high levels of trust and credibility (71%), influence on the purchasing decision (60%), perception of social and environmental impact (73%) and assessment of the corporate image (75%) support the notion that CSR can generate benefits for companies, as suggested by Bigne-Alcañiz and Currás-Pérez (2008) and Marquina and Vasquez-Parraga (2013). These results indicate that the ESR distinctive can positively influence consumer identification with the company, loyalty, and positive response toward socially responsible companies.

Furthermore, the high percentage of participants who perceive a positive social and environmental impact of companies with the ESR distinctive (73%) aligns with Carroll's (1991) pyramid theory of social responsibility, which highlights the importance of ethical and philanthropic responsibilities of companies. This finding suggests that the general public recognizes and values the efforts of ESR-badged companies to address social and environmental concerns beyond their economic and legal obligations.

However, the high level of skepticism about the authenticity of ESR-badged companies (64%) poses a significant challenge. This result aligns with the concerns expressed by Avendaño (2013) and Barroso (2008) about the possibility that some companies use CSR as an "image washing" tool without genuine commitment. This skepticism can undermine the potential benefits of CSR, such as consumer trust and loyalty, and requires special attention from companies and regulators.

Despite skepticism about authenticity, the overall perception of companies with the ESR badge remains overwhelmingly positive (58%), with a sizeable percentage of participants remaining neutral (35%). This result suggests that, overall, the ESR badge has a

positive impact on public perception, although concerns about authenticity need to be addressed to further strengthen this perception.

In terms of implications for CSR theory and practice, the results support the importance of CSR in building strong relationships with consumers and society at large, as suggested by Pivato et al. (2008) and Vlachos et al. (2009). However, they also highlight the need to ensure authenticity and transparency in CSR practices to avoid skepticism and maintain public trust.

Conclusions

The objective of this study was to investigate the general public's perception of companies with the ESR distinctive in Veracruz, Mexico. Through a survey based on a five-variable model (trust and credibility, influence on the purchasing decision, perception of social and environmental impact, assessment of corporate image and skepticism about authenticity), results were obtained that shed light on the complexity of public perceptions about CSR.

Overall, the results suggest that the ESR badge has a positive impact on the public's perception of companies that possess it. The majority of respondents expressed trust and credibility in these companies, recognized their influence on purchasing decisions, and perceived a positive social and environmental impact. Additionally, companies with the ESR badge enjoy a favorable corporate image among the public.

However, the study also revealed a high level of skepticism about the authenticity of these companies' CSR practices. This finding highlights the need for companies and regulators to address concerns about “whitewashing” and ensure transparency and genuineness in CSR initiatives.

The results of this study have important implications for businesses, policymakers, and researchers. For companies, the findings underline the importance of CSR in building strong relationships with consumers and society at large. Companies should strive to maintain high CSR standards and effectively communicate their initiatives to strengthen trust and credibility among the public.

For policymakers, the study suggests the need to strengthen oversight and regulation mechanisms for CSR practices to ensure their authenticity and avoid public skepticism. This could include the development of more rigorous standards for obtaining the ESR badge and greater transparency in the evaluation process.

For researchers, this study opens new avenues of research into public perception of CSR and the factors that influence it. Future research could delve into the underlying causes of public skepticism, explore strategies to mitigate this skepticism, and examine the relationship between CSR perception and actual consumer behavior.

This study provides valuable insight into the general public's perception of companies with the ESR badge in Veracruz, Mexico. The results highlight both the benefits and challenges associated with CSR and underline the need for a continuous and authentic approach to strengthen trust and credibility in socially responsible business practices. As CSR continues to evolve, it is crucial that businesses, policymakers and researchers work together to address these challenges and harness the potential of CSR to create a positive impact on society and the environment.

Future research

The present study on public perception of companies with the ESR distinctive in Veracruz has shed light on important aspects of corporate social responsibility and its impact on public opinion. However, during the course of the research, several themes and questions have emerged that deserve further exploration in future work. Below are five potentially fruitful lines of research that go beyond the current scope of this project.

1. Skepticism about the authenticity of CSR practices: One of the most notable findings of this study was the high level of public skepticism about the authenticity of the CSR practices of companies with the ESR badge. Future research could delve into the underlying reasons behind this perception, exploring factors such as companies' transparency, communication of CSR initiatives, and consumers' previous experiences. Better understanding the sources of this skepticism could help companies and regulators develop strategies to address this concern and strengthen public trust in CSR.
2. Relationship between CSR perception and purchasing behavior: Although this study found a generally positive perception of companies with the ESR distinctive, it is important to investigate whether this perception translates into real purchasing decisions. Future studies could examine the relationship between consumers' attitudes toward CSR and their purchasing behavior, considering factors such as willingness to pay higher prices for products from socially responsible companies, brand loyalty, and the influence of CSR on the choice between similar products or services.

3. Comparative studies between different contexts: Public perception of CSR and distinctives such as ESR may vary depending on the cultural, economic and social context. Conducting comparative studies between different regions of Mexico or even between countries could provide valuable information on how these contextual factors influence the perception of CSR. These studies could help companies adapt their CSR strategies to different environments and policy makers develop more effective approaches to promote socially responsible business practices.
4. Impact of CSR communication and promotion strategies: The effectiveness of CSR initiatives depends largely on how they are communicated and promoted to the public. Future research could examine the impact of different communication and promotion strategies on public awareness, understanding and perception of CSR hallmarks such as ESR. This could include studies on the use of different communication channels, key messages and engagement tactics, as well as evaluating the effectiveness of CSR campaigns on different segments of the population.
5. Perception of CSR among other stakeholders: While this study focused on the perception of the general public, it is equally important to understand how other stakeholders, such as employees, investors and suppliers, perceive and value the CSR of companies. Future research could explore the attitudes and expectations of these groups towards companies with CSR distinctives and how these perceptions can influence relationships and company performance. These studies could provide a more complete view of CSR and its implications for companies.

These five lines of research represent promising opportunities to deepen our understanding of public perceptions of CSR and its implications for business and society. By addressing these questions, future studies can contribute to the development of more effective and socially responsible business practices, as well as the promotion of a stronger and more authentic CSR culture.

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