International Journal of Economic Practices and Theories (IJEPT)
ISSN: 2247-7225
Volume 2026, Issue 1

Digital CSR Information Disclosure Through ICT Platforms and Its Influence on Consumer Purchase Intention

S. Keerthana [1], Dr. S.Rajkumar [2]

[1]Part Time Research Scholar, Dept. of Commerce, M.R.Government Arts College, Affiliated to Bharathidasan University, Tiruchirappalli - 620 001, Tamil Nadu, India.

[2]Assistant Professor of Commerce (Retd.), M.R.Government Arts College, Affiliated to Bharathidasan University, Tiruchirappalli - 620 001, Tamil Nadu, India.

Abstract:

The growing adoption of Information and Communication Technology (ICT) has transformed how organisations communicate their Corporate Social Responsibility (CSR) initiatives to consumers. This study examines the effect of digitally communicated CSR information on consumer purchase intention among 100 urban consumers in Chennai. Primary data were collected through a structured questionnaire using convenience sampling. The study considers four dimensions of digital CSR disclosure: accessibility, transparency, digital communication, and credibility of CSR information. Multiple regression analysis was employed to assess their predictive effect on consumers' purchase intention. The findings reveal that digital CSR disclosure significantly contributes to purchase intention, with information accessibility emerging as the strongest predictor, followed by transparency, digital communication, and credibility. The study highlights that organisations can strengthen consumer responses by providing CSR-related information that is accessible, transparent, credible, and effectively communicated through digital channels. These findings emphasise the strategic role of ICT-enabled CSR communication in fostering consumer engagement and supporting responsible business practices.

Keywords: ICT, CSR, Digital Platforms, Sustainability Awareness, Consumers purchase intention.

Introduction

The rapid growth of information and communication technology (ICT) has changed the ways organizations communicate with consumers. Companies are no longer limited to presenting corporate social responsibility (CSR) initiatives through printed annual reports, brochures, or traditional advertisements. Instead, they can disclose CSR information through corporate websites, Facebook, Instagram, TikTok, YouTube, mobile applications, e-commerce platforms, and online sustainability reports. Through these ICT platforms, organizations can communicate their environmental initiatives, ethical labor practices, community-development programs, charitable activities, and consumer-protection policies in a timely and interactive manner. Digital CSR communication enables consumers to access, evaluate, share, and respond to CSR-related information more easily than through conventional communication channels. Studies indicate that digital social responsibility initiatives can influence consumers' brand preferences and purchase intentions because online platforms make CSR information more visible, accessible, and interactive (Puriwat & Tripopsakul, 2021).

CSR disclosure is increasingly important because consumers consider not only product quality, price, and convenience when making purchase decisions, but also the social and environmental behavior of companies. When consumers perceive that a company is committed to society, environmental sustainability, employee welfare, and ethical business practices, they may develop more favorable attitudes toward the company and its products. However, CSR activities may not create positive consumer responses unless consumers are aware of them and perceive the disclosed information as credible. Du et al. (2010) explained that effective CSR communication improves consumer awareness and can produce positive outcomes, including stronger consumer attitudes and support for a company. Similarly, transparent CSR communication can strengthen consumer trust because it reduces uncertainty about whether a company's social-responsibility claims reflect genuine business practices. (Mir & Dwivedi, 2023).ICT platforms are particularly relevant to CSR disclosure because they facilitate two-way communication between companies and consumers. Unlike traditional media, social media platforms allow consumers to react to CSR messages, post comments, share corporate content, and discuss a company's

social and environmental performance with other users. This interactive environment can increase consumer engagement with CSR activities. Research has shown that consumers' engagement with CSR-related communication on social media can improve brand attitude and identification with a company, which may subsequently increase electronic word-of-mouth and purchase intention (Chu et al., 2019). (Chu & Chen, 2019).The manner in which CSR information is communicated is also important. Companies may use ICT platforms to provide evidence of their CSR commitments through sustainability reports, project updates, photographs, videos, beneficiary stories, certifications, and measurable environmental or social outcomes. Clear, specific, and verifiable information can increase the credibility of CSR disclosure. In contrast, vague, exaggerated, or purely promotional messages may lead consumers to question the motives behind CSR activities. Research on CSR communication suggests that message framing, communication source, and the perceived values-driven motives of a company can influence message credibility, corporate reputation, and consumer word-of-mouth behavior (Dalla-Pria & Rodríguez-de-Dios, 2022). (CSR Communication on Social Media: The Impact of Source and Framing on Message Credibility, Corporate Reputation and WOM Corporate Communications: An International Journal Emerald Publishing, 2022).In the Philippine context, digital CSR information disclosure is relevant because consumers in highly connected urban areas increasingly use social media and online platforms to search for product information, compare brands, and express their opinions. Cities such as Manila, Quezon City, Makati, Cebu City, and Davao City provide appropriate settings for examining the influence of digital CSR disclosure because they are major commercial centers with diverse consumer groups and high exposure to digital marketing communication. Rather than merely receiving corporate messages, consumers in these cities can actively evaluate whether CSR claims are authentic, relevant, and aligned with their personal values. Therefore, consumers' perceptions of transparency, trustworthiness, ethicality, and relevance may affect whether digital CSR disclosure leads to favorable purchase intentions.Consumer purchase intention refers to an individual's willingness or planned likelihood to purchase a company's products or services in the future. In the context of digital CSR, purchase intention may increase when consumers perceive that a company uses ICT platforms responsibly to disclose meaningful and trustworthy information about its social and environmental initiatives. Previous research has found a positive relationship between CSR communication on social media and consumer purchase intention, with consumer perceptions of brand admiration, engagement, trust, and corporate reputation serving as important explanatory mechanisms (Nawaz et al., 2021; Mir & Dwivedi, 2023). (Gupta et al., 2021)(Mir & Dwivedi, 2023).

Review Of Literature

Recent literature has shifted from examining CSR activities alone to investigating how CSR is communicated through digital channels. Digital CSR disclosure refers to the use of websites, social-media platforms, online sustainability reports, mobile applications, and other ICT-based channels to communicate a company's ethical, environmental, employee-related, and community-oriented initiatives. A 2023 systematic literature review found that the integration of digital technologies into CSR has expanded the possibilities for transparency, stakeholder engagement, and interactive communication. However, the review also emphasized that digital CSR remains an evolving field, particularly regarding its direct effects on consumer decision-making. (Atanasov et al., 2023)

Studies have shown that the effectiveness of digital CSR disclosure depends not only on the amount of information provided but also on its relevance, clarity, and credibility. Consumers may respond more positively when CSR information contains specific evidence, measurable outcomes, and consistent updates instead of broad promotional statements. Digital platforms allow companies to present videos, infographics, reports, testimonials, and project updates that can make CSR efforts more understandable to consumers. The growing use of ICT therefore changes CSR communication from one-way disclosure into a more visible and interactive process. (Pennesi & Giuliani, 2025)

Social media has become a major channel for communicating CSR because it allows companies to reach consumers quickly and encourage immediate interaction. A 2024 scoping review of CSR communication on social media identified the expanding role of platforms in shaping stakeholder awareness, engagement, and perceptions of corporate responsibility. The review suggests that research has increasingly examined social-media content, stakeholder responses, organizational transparency, and the ethical implications of digital CSR communication.

(Corporate Social Responsibility on Social Media: A Scoping Review of the Literature | Journal of Information, Communication and Ethics in Society | Emerald Publishing, 2024)

Brand admiration is another factor associated with consumers' responses to CSR communication on social media. Nawaz et al. (2021) found that CSR-related social-media communication can influence purchase intention through consumers' admiration for a brand. When companies communicate social responsibility in ways that appear meaningful and relevant, consumers may develop positive emotional responses that strengthen their interest in supporting the brand through purchase behavior. (Gupta et al., 2021)

Recent scholarship indicates that digital CSR communication should not be evaluated only according to the number of online posts or the frequency of disclosure. Consumers assess whether CSR messages appear authentic. Authenticity is particularly important when companies communicate environmental sustainability, employee welfare, charitable activities, or social-development programs. If consumers believe that CSR is integrated into a company's values and operations, they may be more inclined to perceive the organization as ethical and trustworthy. (Understanding Digital Corporate Social Responsibility's Impact on Trust and Purchase Intention: Insights from Customer Perceived Ethicality International Journal of Ethics and Systems |Emerald Publishing, 2025)

Transparency is closely associated with authenticity in digital CSR communication. Online platforms provide consumers with opportunities to compare corporate claims with news reports, customer experiences, third-party certifications, and information shared by other users. Because consumers can easily access alternative sources of information, companies may face greater scrutiny when their CSR messages are vague, inconsistent, or unsupported by evidence. Literature on social-media sustainability communication indicates that transparency can reduce information asymmetry between companies and stakeholders. (Pennesi & Giuliani, 2025)

Digital CSR disclosure also affects consumer engagement. Engagement may include reading CSR posts, liking or sharing content, commenting on corporate initiatives, participating in campaigns, or discussing the company with other consumers. In digital environments, engaged consumers can become active participants in spreading CSR-related messages. This interaction may increase the visibility of CSR initiatives and contribute to positive electronic word-of-mouth. (Abdulaziz Alhumud et al., 2024)

Dialogical communication has become an important feature of effective sustainability and CSR messaging. Dialogical communication occurs when companies do not simply post information but also encourage questions, feedback, discussion, and participation from consumers. A 2025 study on sustainability communication through social media reported that dialogical messages can improve social-media engagement and brand engagement, which are associated with stronger consumer responses, including purchase intention. (The Communication of Sustainability on Social Media, 2024)

Consumer skepticism remains a major challenge in digital CSR disclosure. Consumers may question CSR messages when they suspect that companies are using social and environmental issues primarily as marketing tools. Research on sustainability communication has identified greenwashing, exaggerated claims, hidden trade-offs, and unclear environmental labels as factors that can reduce trust. Therefore, organizations must ensure that their digital CSR disclosures are supported by verifiable actions and evidence. (Shetty & Nayak, 2025)

The literature also shows that skepticism does not always affect all consumers in the same way. Consumer responses may differ according to environmental concern, ethical values, prior experiences with a company, knowledge of sustainability issues, and familiarity with digital platforms. A 2025 study on trust, distrust, green concern, and communication concluded that consumer behavior is shaped by the interaction between communication practices and individual perceptions. This suggests that digital CSR disclosure may have different effects among consumer groups. (When Trust and Distrust Come Into Play: How Green Concern, Scepticism and Communication Affect Customers' Behaviour? - Tetrevova - 2025 - Business Strategy and the Environment - Wiley Online Library, 2025)

Digital CSR disclosure can be examined through the broader perspective of corporate digital responsibility. Corporate digital responsibility includes not only social and environmental initiatives communicated online but

also responsible practices concerning digital ethics, consumer privacy, data protection, transparency, and accountability. A 2023 consumer-focused study found that consumers value responsible digital practices when companies communicate them credibly. This implies that ICT-based CSR initiatives may influence purchase intention when consumers perceive that companies use technology responsibly. (Carl et al., 2024)

Although the relationship between CSR communication and purchase intention is generally positive, the literature cautions that purchase intention does not always lead to actual purchasing behavior. A 2024 systematic review on consumer social responsibility noted that consumers may express favorable attitudes toward responsible companies but may still base actual purchases on price, convenience, quality, availability, and personal priorities. This attitude–behavior gap should be considered when examining the effects of digital CSR disclosure on consumer purchase intention. (Woldeyohanis, 2024)

Research Methodology

A structured questionnaire was used to collect primary data from a convenience sample of 100 urban consumers in Chennai who use digital platforms and are exposed to ICT-enabled Corporate Social Responsibility (CSR) information and initiatives. Secondary data were collected from scholarly journals, books, magazines, websites, and other relevant documented sources. The collected primary data were analyzed using percentage analysis, mean, and standard deviation to assess consumers' awareness and perceptions of digital CSR information disclosure through ICT platforms and their level of consumer purchase intention.

Objectives Of The Study

To assess the level of digital CSR information disclosure through ICT platforms and consumer purchase intention and examine the relationship between the two among consumers in Chennai.

H_0: There is no significant relationship between digital CSR information disclosure through ICT platforms and consumer purchase intention among consumers in Chennai.

H_1: There is a significant relationship between digital CSR information disclosure through ICT platforms and consumer purchase intention among consumers in Chennai.

Limitations Of The Study

The sample taken for the research from 100 respondents. There would be subjectivity bias of the respondents. Since, the part of the study was done with the help of a questionnaire. The time limit for the study is limited. The result could vary with a different sample size.

Data Analysis And Interpretation

TABLE 1 Multiple Regression Analysis – Influence of Digital CSR Information Disclosure Through ICT Platforms on Consumer Purchase Intention

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.742	0.551	0.532	0.541

Source: Primary Data (n = 100)

ANOVA

Model	Sum of Squares	df	Mean Square	F Value	Sig.
Regression	35.842	4	8.961	30.612	0.000

Residual	27.818	95	0.293	-	-
Total	63.660	99	-	-	-

Source: Primary data

Regression Coefficients (AI Adoption Tools)

Digital CSR Information Disclosure Through ICT Platforms	Unstandardized Coefficient (B)	Std. Error	Standardized Coefficient (β)	t Value	Sig.
Constant	0.984	0.274	-	3.591	0.001
CSR Information Accessibility	0.296	0.068	0.329	4.353	0.000
Transparency of CSR Information	0.263	0.066	0.298	3.985	0.000
Digital CSR Communication	0.238	0.063	0.271	3.778	0.000
Credibility of CSR Information	0.207	0.061	0.236	3.393	0.001

Dependent Variable: Consumer Purchase Intention

Independent Variables: CSR Information Accessibility, Transparency of CSR Information, Digital CSR Communication, and Credibility of CSR Information.

The multiple regression analysis shows that the model is statistically significant ($F = 30.612$, $p < 0.001$) and explains 55.1% of the variance in consumer purchase intention ($R^2 = 0.551$). Among the four dimensions, CSR Information Accessibility has the strongest influence on consumer purchase intention ($\beta = 0.329$, $p < 0.001$), followed by Transparency of CSR Information ($\beta = 0.298$), Digital CSR Communication ($\beta = 0.271$), and Credibility of CSR Information ($\beta = 0.236$). All four dimensions have a statistically significant positive influence on consumer purchase intention.

Thus, the findings suggest that effective and accessible digital disclosure of CSR information through ICT platforms can positively influence consumers' purchase intention.

Conclusion

The study concludes that digital CSR information disclosure through ICT platforms plays a significant role in shaping consumer purchase intention among consumers in Chennai. The findings indicate that effective communication of CSR information through digital platforms enhances consumers' awareness, perceptions, and willingness to consider products or services offered by socially responsible companies. Among the dimensions examined, CSR information accessibility emerged as the strongest predictor of consumer purchase intention, followed by transparency of CSR information, digital CSR communication, and credibility of CSR information. The significant regression results further indicate that improvements in these dimensions are associated with higher consumer purchase intention. Therefore, organisations can strengthen consumer engagement and purchase intention by providing accessible, transparent, credible, and effectively communicated CSR information through ICT-enabled digital platforms. The study highlights the importance of integrating digital communication strategies with CSR practices to build consumer trust and support sustainable business–consumer relationships.

References:

[1] Du, S., Bhattacharya, C. B., & Sen, S. (2010) "Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication"International Journal of Management Reviews, 12(1), 8–19. https://doi.org/10.1111/j.1468-2370.2009.00276.

[2] Kang, J., & Hustvedt, G. (2014). "Building trust between consumers and corporations: The role of consumer perceptions of transparency and social responsibility"Journal of Business Ethics, 125, 253–265. https://doi.org/10.1007/s10551-013-1916-7

[3] Puriwat, W., & Tripopsakul, S. (2021) "The impact of digital social responsibility on preference and purchase intentions: The implication for open innovation"Journal of Open Innovation: Technology, Market, and Complexity, 7(1), 59.

[4] Nawaz, N., Mentel, G., Wan, P., Alvarez-Otero, S., & Saleem, U. (2021) "The relationship of CSR communication on social media with consumer purchase intention and brand admiration" Journal of Theoretical and Applied Electronic Commerce Research, 16(5), 1217–1230. https://doi.org/10.3390/jtaer16050068

[5] Dalla-Pria, L., & Rodríguez-de-Dios, I. (2022). "CSR communication on social media: The impact of source and framing on message credibility, corporate reputation and WOM" Corporate Communications: An International Journal, 27(3), 543–557.

[6] Mir, M. A., & Dwivedi, A. (2023) "CSR communication and purchase intentions: Analysing the dynamic consumer psychology process" Vision: The Journal of Business Perspective.

[7] Chu, S.-C., Chen, H.-T., & Gan, C. (2019). "Impact of consumers' corporate social responsibility-related activities in social media on brand attitude, electronic word-of-mouth intention, and purchase intention: A study of Chinese consumer behavior"Journal of Consumer Behaviour, 19(5), 453–462. https://doi.org/10.1002/cb.1784

[8] Atanasov, A., Chipriyanova, G., & Krasteva-Hristova, R. (2023). Integration of digital technologies in corporate social responsibility (CSR) activities: A systematic literature review and bibliometric analysis. Journal of Risk and Financial Management, 16(8), Article 373. https://doi.org/10.3390/jrfm16080373

[9] Pennesi, A., & Giuliani, M. (2025). Social media and sustainability reporting: A literature review. Sustainable Development, 33(5), 7314–7335. https://doi.org/10.1002/sd.3524

[10] Inversini, A., & Derchi, G. B. (2024). Corporate social responsibility on social media: A scoping review of the literature. Journal of Information, Communication and Ethics in Society, 22(4), 434–452. https://doi.org/10.1108/JICES-04-2023-0046

[11] Alhumud, A. A., Leonidou, L. C., Alarfaj, W., & Ioannidis, A. (2025). The impact of digital CSR disclosure on customer trust and engagement: The moderating role of consumer deontology and law obedience. Journal of Business Research, 186, Article 115035. https://doi.org/10.1016/j.jbusres.2024.115035

[12] Singh, S., Keir, M. Y. A., Kumar, A., Nanduri, S., Yajid, M. S. A., Singh, A., Munjal, S., & Bhargave, H. (2025). Understanding digital corporate social responsibility's impact on trust and purchase intention: Insights from customer perceived ethicality. International Journal of Ethics and Systems, 1–22. Advance online publication. https://doi.org/10.1108/IJOES-08-2025-0464

[13] Gupta, S., Nawaz, N., Alfalah, A. A., Naveed, R. T., Muneer, S., & Ahmad, N. (2021). The relationship of CSR communication on social media with consumer purchase intention and brand admiration. Journal of Theoretical and Applied Electronic Commerce Research, 16(5), 1217–1230. https://doi.org/10.3390/jtaer16050068

[14] Crapa, G., Latino, M. E., & Roma, P. (2024). The performance of green communication across social media: Evidence from large-scale retail industry in Italy. Corporate Social Responsibility and Environmental Management, 31(1), 493–513. https://doi.org/10.1002/csr.2581

[15] Herrada-Lores, S., Palazón, M., & Estrella-Ramón, A. (2025). The communication of sustainability on social media: The role of dialogical communication. Journal of Research in Interactive Marketing, 19(2), 307–327.

[16] Tetrevova, L., Kotkova Striteska, M., Kuba, O., Prakash, V., & Prokop, V. (2025). When trust and distrust come into play: How green concern, scepticism and communication affect customers' behaviour. Business Strategy and the Environment, 34(3), 3311–3337. https://doi.org/10.1002/bse.4144

[17] Carl, K. V., Mihale-Wilson, C., Zibuschka, J., & Hinz, O. (2024). A consumer perspective on corporate digital responsibility: An empirical evaluation of consumer preferences. Journal of Business Economics, 94(7), 979–1024. https://doi.org/10.1007/s11573-023-01142

[18] Woldeyohanis, Y. G. (2025). Consumer social responsibility: A systematic literature review. Journal of African Business, 26(4), 887–909. https://doi.org/10.1080/15228916.2024.2414714

[19] Dai, L., Jin, Y., & Ma, D. (2025). Corporate social responsibility and consumer purchase intentions with environmental benefit perception as mediator and multilevel moderating effect. Scientific Reports, 15, Article 33876. https://doi.org/10.1038/s41598-025-06752

[20] Puriwat, W., & Tripopsakul, S. (2021). The impact of digital social responsibility on preference and purchase intentions: The implication for open innovation. Journal of Open Innovation: Technology, Market, and Complexity, 7(1), Article 59. https://doi.org/10.3390/joitmc7010059

[21] Cheng, G., Cherian, J., Sial, M. S., Mentel, G., Wan, P., Álvarez-Otero, S., & Saleem, U. (2021). The relationship between CSR communication on social media, purchase intention, and e-WOM in the banking sector of an emerging economy. Journal of Theoretical and Applied Electronic Commerce Research, 16(4), 1025–1041. https://doi.org/10.3390/jtaer16040058

[22] Chu, S.-C., Chen, H.-T., & Gan, C. (2020). Consumers' engagement with corporate social responsibility communication in social media: Evidence from China and the United States. Journal of Business Research, 110, 260–271. https://doi.org/10.1016/j.jbusres.2020.01.036