

Corporate Social Responsibility, Consumer Trust, and Brand Loyalty in the Era of Social Media Transparency: A Multi-Industry Analysis of Millennial and Generation Z Consumer Behaviour

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Abstract

The rise of social media platforms as powerful channels for corporate accountability has fundamentally altered the dynamics of corporate social responsibility (CSR) communication and its effects on consumer attitudes and behavior. Consumers — particularly Millennials and Generation Z — increasingly demand authentic, transparent, and impactful CSR commitments from brands, with the perceived authenticity of CSR communication emerging as a critical determinant of whether CSR activities generate trust, loyalty, or skepticism. This study investigates the relationships among CSR communication quality, CSR authenticity perception, consumer trust, brand loyalty, and the moderating role of social media transparency across a multi-industry sample of 524 Millennial and Generation Z consumers in the United States, United Kingdom, and Australia. A moderated-mediation model was tested using partial least squares structural equation modeling (PLS-SEM). Results demonstrated that CSR communication quality positively influenced consumer trust ($\beta = 0.387$, $p < 0.001$), with CSR authenticity perception fully mediating this relationship (indirect $\beta = 0.341$, 95% CI [0.268, 0.414]). Consumer trust strongly predicted brand loyalty ($\beta = 0.523$, $p < 0.001$). Social media transparency significantly and positively moderated the CSR communication quality–CSR authenticity perception relationship ($\beta = 0.296$, $p < 0.001$), such that brands perceived as highly transparent on social media derived substantially greater authenticity perceptions from equivalent CSR communication investments. The model explained 68.3% of variance in brand loyalty ($R^2 = 0.683$). Industry moderation analysis revealed the strongest CSR–loyalty effects in the fashion/apparel and food/beverage sectors, consistent with the particularly high consumer scrutiny directed at these industries. "CSR-washing" (high communication, low actual impact) was identified as significantly damaging to consumer trust ($\Delta\beta = -0.284$ relative to authentic CSR), with particularly acute negative effects among Generation Z consumers. These findings provide significant theoretical and practical contributions to the CSR, branding, and consumer behavior literatures, with direct implications for corporate communication strategy in the social media age.

Keywords

corporate social responsibility; CSR authenticity; consumer trust; brand loyalty; social media transparency; Millennials; Generation Z; CSR-washing; PLS-SEM; brand management.

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INTRODUCTION

Corporate Social Responsibility (CSR) has evolved from a peripheral philanthropic concern to a central strategic imperative shaping corporate reputation, stakeholder relationships, and long-term business sustainability (Carroll, 2016; Porter & Kramer, 2011). The strategic rationale for CSR investment has been substantially reinforced by the changing demographics and values of consumer markets, particularly the emergence of Millennials (born 1981–1996) and Generation Z

(born 1997–2012) as dominant consumer segments whose purchasing decisions are demonstrably influenced by brand values, social impact, and environmental commitment (Deloitte, 2022; Nielsen, 2023). Research consistently demonstrates that significant proportions of these generational cohorts express willingness to pay premiums for products from socially responsible companies and to boycott brands perceived as acting irresponsibly (Cone Communications, 2021).

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The proliferation of social media platforms — Instagram, Twitter/X, TikTok, LinkedIn, YouTube, and their derivatives — has profoundly transformed the CSR communication landscape. Social media simultaneously empowers brands to communicate CSR initiatives directly to millions of consumers at minimal cost and subjects those communications to unprecedented public scrutiny, critique, and amplification of counter-narratives by activist consumers, non-governmental organizations (NGOs), journalists, and social media influencers (Colleoni, 2013; Pollach, 2014). In this hyper-transparent digital environment, the gap between CSR communication and CSR reality is more readily detectable and more consequentially damaging than in the pre-social media era. High-profile brand accountability failures — Volkswagen's Dieselgate emission scandal, fast fashion brands' labor practice exposés, food company greenwashing claims — have demonstrated the severe commercial consequences of CSR authenticity failures in the age of social media scrutiny.

The concept of CSR authenticity — the degree to which consumers perceive that a brand's CSR activities reflect genuine organizational values, commitments, and impacts rather than self-interested reputation management — has therefore emerged as a critical mediating variable between CSR communication and consumer response (Alhouti et al., 2016; Ellen et al., 2006; Beckman et al., 2009). Consumers who perceive CSR as authentic are more likely to develop trust in the brand, exhibit favorable attitudes, and demonstrate loyal purchasing behavior. Conversely, consumers who perceive CSR communications as cynically motivated "CSR-washing" may respond with backlash that damages brand equity more than if no CSR claims had been made.

Despite the growing theoretical and practical importance of CSR authenticity in the social media context, several important gaps in the literature persist. First, the specific role of social media transparency — the degree to which brands proactively disclose CSR performance data, respond to criticism, and engage in two-way

dialogue about social and environmental impacts on social media platforms — as a moderator of the CSR communication–authenticity relationship has not been empirically examined. Second, the relative importance of these dynamics across different industries with varying baseline levels of consumer CSR scrutiny warrants systematic comparative investigation. Third, the potentially differential effects of CSR authenticity on consumer trust and loyalty among Millennial versus Generation Z consumers — who differ in their media consumption patterns, digital nativity, social activism orientations, and cynicism toward corporate communications — have not been adequately distinguished in prior research. Fourth, the specific mechanisms and magnitude of consumer trust and loyalty damage from perceived CSR-washing relative to authentic CSR representation require direct empirical assessment.

This study addresses these gaps by developing and empirically testing an integrated moderated-mediation model of CSR communication, authenticity, trust, and loyalty in the social media era, with explicit attention to generational differences and multi-industry comparative analysis. The study makes three specific empirical contributions: (i) establishing the mediating role of CSR authenticity perception in the CSR communication–consumer trust relationship; (ii) identifying social media transparency as a significant positive moderator of CSR communication effectiveness; and (iii) quantifying the consumer trust and loyalty costs of perceived CSR-washing relative to authentic CSR across industries and generational cohorts.

THEORETICAL FRAMEWORK AND HYPOTHESES

Theoretical Grounding

The theoretical framework is grounded in Signaling Theory (Spence, 1973), Authenticity Theory (Gilmore & Pine, 2007; Beverland & Farrelly, 2010), and Social Identity Theory (Tajfel & Turner, 1979).

Signaling Theory provides a foundation for understanding CSR communication as a strategic signal from firms to consumers, reducing

information asymmetry about the firm's values, commitments, and social impact. The quality, consistency, and credibility of CSR signals determine whether they are interpreted as reliable indicators of genuine social commitment (authentic CSR) or as self-interested impression management (CSR-washing).

Authenticity Theory posits that consumers increasingly seek genuine, values-based relationships with brands, and that perceptions of brand authenticity — encompassing consistency, continuity, credibility, integrity, and symbolism — are a fundamental driver of consumer trust, attachment, and loyalty in contemporary consumer markets. In the CSR context, authenticity perception mediates the translation of CSR communication signals into consumer relational outcomes.

Social Identity Theory explains why consumers' self-identification with brands whose values align with their own (identity congruence) intensifies the motivational significance of CSR authenticity assessments. For Millennial and Generation Z consumers who strongly self-identify with progressive social and environmental values, brand CSR authenticity is not merely a peripheral product attribute but a central component of their brand relationship and identity expression, heightening both the rewards of authentic CSR and the reputational penalties of CSR-washing.

Conceptual Model and Hypotheses

H1: CSR Communication Quality → Consumer Trust. Higher-quality CSR communications — characterized by specificity of impact claims, third-party verification references, transparency about challenges and setbacks, and regularity of reporting — function as credible signals of genuine CSR commitment that reduce consumer uncertainty about brand values and behavioral intentions, thereby enhancing consumer trust. We hypothesize: *H1: CSR communication quality is positively related to consumer trust.*

H2: CSR Authenticity Perception as Mediator. The effect of CSR communication quality on consumer trust operates through the cognitive and evaluative process by which

consumers assess the authenticity of CSR claims. Well-crafted, specific, and verified CSR communications enhance consumers' perception that the brand's CSR activities reflect genuine organizational values and commitment, and it is this authenticity perception — rather than mere exposure to CSR communication — that generates trust. We hypothesize: *H2: CSR authenticity perception mediates the positive relationship between CSR communication quality and consumer trust.*

H3: Consumer Trust → Brand Loyalty. Consumer trust, reflecting confidence in the brand's reliability, integrity, and benevolence, reduces perceived purchase risk, enhances relationship commitment, and motivates repeat purchasing and brand advocacy behaviors characteristic of loyalty. We hypothesize: *H3: Consumer trust is positively related to brand loyalty.*

H4: Social Media Transparency as Moderator. Brands that are highly transparent on social media — proactively sharing CSR performance metrics, responding substantively to criticism, engaging stakeholders in two-way dialogue, and acknowledging failures — provide contextual validation that amplifies the authenticity signals contained in formal CSR communications. High social media transparency reduces consumer skepticism about the gap between CSR communication and CSR reality, enabling equivalent CSR communication investments to generate stronger authenticity perceptions. We hypothesize: *H4: Social media transparency positively moderates the relationship between CSR communication quality and CSR authenticity perception.*

H5: Moderated Mediation. The conditional indirect effect of CSR communication quality on consumer trust through CSR authenticity perception is stronger under conditions of high social media transparency. We hypothesize: *H5: The indirect effect of CSR communication quality on consumer trust through CSR authenticity perception is significantly moderated by social media transparency.*

H6: CSR-Washing Penalty. Consumers who perceive a significant discrepancy between a brand's CSR communications and its actual social/environmental performance (CSR-washing) will exhibit significantly lower consumer trust than those who perceive authentic alignment, with Generation Z consumers showing more acute negative responses than Millennials. We hypothesize: *H6: Perceived CSR-washing is significantly negatively related to consumer trust, with stronger effects among Generation Z than Millennial consumers.*

RESEARCH METHODOLOGY

Research Design and Sample

A quantitative cross-sectional survey design was employed, supplemented by a scenario-based experimental component to test H6 (CSR-washing effects). The primary survey targeted Millennial (ages 27–43 at time of data collection, 2023) and Generation Z (ages 18–26) consumers in three English-speaking markets: United States, United Kingdom, and Australia. These markets were selected based on documented high consumer CSR awareness and the prevalence of social media use among target generational cohorts.

An online panel recruited through Qualtrics XM was used for sample recruitment. Screening criteria included: age (18–43 years), active social media usage (minimum 3 platforms, ≥ 2 hours daily), and recent purchase experience with brands in at least two of the four focal industry sectors (fashion/apparel, food/beverage, consumer electronics, and personal care/beauty). A target sample of 550 was pursued, with 524 complete, valid responses retained after quality screening (satisfying minimum response time, attention check items, and intra-survey consistency criteria). The final sample comprised 268 Millennials (51.1%) and 256 Generation Z respondents (48.9%); country distribution: USA ($n = 198$, 37.8%), UK ($n = 174$, 33.2%), Australia ($n = 152$, 29.0%). Gender composition: female 54.8%, male 41.6%, non-binary/other 3.6%.

Scenario-Based Experimental Component

To test H6 (CSR-washing penalty), a 2×2 between-subjects experimental design was

embedded within the survey. Respondents were randomly assigned to one of four conditions manipulating CSR communication level (high vs. low) and actual CSR performance level (high vs. low), creating: (i) Authentic CSR (high communication, high performance), (ii) Low-Profile Authentic (low communication, high performance), (iii) CSR-Washing (high communication, low performance), and (iv) Consistent Low CSR (low communication, low performance) conditions. Fictional but realistic brand scenarios were developed for each condition, pre-tested for manipulation effectiveness with a separate sample of 60 participants, and confirmed as achieving intended perceptual manipulation before main study deployment.

Measures

- **CSR Communication Quality (CSRCQ):** 10-item scale assessing: specificity of impact claims, use of quantitative metrics, third-party verification references, acknowledgment of challenges, consistency across channels, multi-stakeholder orientation, forward-looking commitments with measurable targets, and accessibility/transparency of reporting. Adapted from Du et al. (2010) and Morsing & Schultz (2006).
- **CSR Authenticity Perception (CSRAP):** 8-item scale measuring consumers' overall perception of brand CSR authenticity across dimensions of sincerity, integrity, consistency, and genuine impact orientation. Adapted from Alhouthi et al. (2016) and Beverland & Farrelly (2010).
- **Consumer Trust (CT):** 9-item scale capturing cognitive trust (ability, reliability, predictability) and affective trust (benevolence, integrity, values alignment). Adapted from Moorman et al. (1993) and Morgan & Hunt (1994).
- **Brand Loyalty (BL):** 10-item scale measuring behavioral loyalty (repeat purchase intention, brand switching resistance, willingness to pay premium) and attitudinal loyalty (brand advocacy, positive word-of-mouth, social media brand engagement). Adapted from Zeithaml et al. (1996) and Oliver (1999).

- **Social Media Transparency (SMT):** 8-item scale assessing consumer perceptions of the focal brand's social media transparency practices: proactive performance disclosure, responsiveness to criticism, two-way dialogue engagement, consistency between social media presence and reported actions, influencer/user-generated content authenticity. Developed de novo for this study based on content analysis of brand social media practices and expert panel review.
- **Control Variables:** Brand familiarity (3-item scale), prior CSR knowledge (single item), product involvement (4-item scale), and demographic variables.

Data Analysis

PLS-SEM was employed for main model analysis (SmartPLS 4.0) following established two-stage measurement-structural model assessment procedures (Hair et al., 2017). Moderated mediation was tested using the PLS interaction term approach with product indicator method. Generational moderation (H6) was tested via multi-group analysis (MGA) comparing Millennial and Generation Z subgroups. Industry-level variation was examined through separate model estimations for each of the four focal industry sectors. ANOVA was employed for experimental component analysis, with Tukey's HSD post-hoc comparisons.

RESULTS

Measurement Model Assessment

All measurement models demonstrated strong psychometric properties. Indicator outer loadings ranged from 0.724 to 0.896. Composite reliability values ranged from 0.847 to 0.938 (all > 0.70). AVE values ranged from 0.521 to 0.679 (all > 0.50). HTMT ratios were below 0.85 for all construct pairs, confirming discriminant validity. Common method bias assessment via Harman's single factor (largest factor: 24.7%) and marker variable approach confirmed CMB was not a substantial concern.

Structural Model Results

The structural model explained 68.3% of variance in brand loyalty ($R^2 = 0.683$) and 57.9% of

variance in consumer trust ($R^2 = 0.579$), with Q^2 values of 0.524 and 0.418 respectively, confirming strong explanatory and predictive power.

H1 (CSRCQ → CT): Direct effect positive and significant ($\beta = 0.387$, $t = 7.892$, $p < 0.001$). H1 supported.

H2 (Mediation via CSRAP): CSR authenticity perception significantly mediated the CSRCQ → CT relationship (indirect $\beta = 0.341$, 95% CI [0.268, 0.414], $p < 0.001$). VAF = 46.8%, indicating partial mediation. Following mediation inclusion, the direct CSRCQ → CT path was substantially reduced ($\beta = 0.387$ to $\beta = 0.196$, $p < 0.01$). H2 supported.

H3 (CT → BL): Consumer trust strongly predicted brand loyalty ($\beta = 0.523$, $t = 11.247$, $p < 0.001$, $f^2 = 0.312$, large effect). H3 supported.

H4 (SMT as moderator): The interaction term (CSRCQ × SMT) on CSRAP was positive and significant ($\beta = 0.296$, $t = 6.134$, $p < 0.001$), confirming social media transparency as a significant positive moderator. Simple slope analysis showed that at high SMT, the CSRCQ → CSRAP path coefficient was 0.621, compared to 0.362 at low SMT — a 71.5% amplification effect. H4 supported.

H5 (Moderated mediation): The conditional indirect effect of CSRCQ on CT through CSRAP was significantly stronger under high SMT (conditional indirect $\beta = 0.387$, 95% CI [0.298, 0.476]) than under low SMT (conditional indirect $\beta = 0.214$, 95% CI [0.148, 0.281]). Index of moderated mediation = 0.173 (95% CI [0.108, 0.239]). H5 supported.

CSR-Washing Experimental Results

ANOVA of consumer trust scores across the four experimental conditions revealed significant main effects of both CSR communication level ($F(1,520) = 47.3$, $p < 0.001$) and actual CSR performance level ($F(1,520) = 89.6$, $p < 0.001$), as well as a significant interaction effect ($F(1,520) = 63.4$, $p < 0.001$). The CSR-Washing condition (high communication, low performance) generated significantly lower consumer trust scores ($M = 2.84$, $SD = 0.87$) than even the Consistent Low CSR

condition ($M = 3.47$, $SD = 0.92$; $p < 0.001$), demonstrating that perceived CSR inauthenticity generates active trust destruction rather than merely failing to build trust. The $\Delta\beta$ effect for CSR-washing relative to authentic CSR was -0.284 across the full sample.

Multigroup analysis confirmed that Generation Z respondents showed significantly stronger negative reactions to CSR-washing than Millennials (MGA path difference: $\Delta\beta = -0.142$, $p < 0.01$), with Gen Z's CSR-washing trust penalty ($\Delta\beta = -0.361$) substantially exceeding the Millennial penalty ($\Delta\beta = -0.219$). H6 is fully supported.

Industry and Country Comparisons

Industry subgroup analysis revealed significant variation in effect magnitudes. The CSRCQ $\rightarrow$ CSRAP $\rightarrow$ CT $\rightarrow$ BL chain was strongest in fashion/apparel (R^2 BL = 0.724) and food/beverage (R^2 BL = 0.698), consistent with the particularly high consumer scrutiny and activist pressure directed at these sectors. Consumer electronics (R^2 BL = 0.641) and personal care/beauty (R^2 BL = 0.668) showed somewhat weaker but still substantial effects. Country-level analysis revealed broadly consistent model structures across USA, UK, and Australia, with minor variation in effect magnitudes not reaching statistical significance, suggesting strong cross-national generalizability within the English-speaking Western market context.

DISCUSSION

Theoretical Contributions

This study offers four principal theoretical contributions. First, the empirical confirmation of CSR authenticity perception as a full partial mediator of the CSR communication-consumer trust relationship extends signaling theory and authenticity theory into the contemporary social media CSR context, demonstrating that the mechanism through which communication generates trust operates via authenticity evaluation rather than mere awareness or exposure. The partial nature of mediation — with a significant residual direct effect of communication quality on trust — suggests that

some aspects of communication quality (e.g., third-party verification, specific impact metrics) may signal trustworthiness directly, alongside the authenticity pathway.

Second, the identification of social media transparency as a significant positive moderator of CSR communication effectiveness represents a novel empirical contribution with important implications for integrated CSR communication strategy. The finding that high social media transparency amplifies the authenticity-generating effect of CSR communications by 71.5% suggests that investment in two-way social media engagement, proactive performance disclosure, and authentic influencer relationships generates disproportionate returns to CSR communication investment — a form of communication portfolio complementarity hitherto untheorized.

Third, the experimental demonstration that CSR-washing generates active trust destruction — producing lower consumer trust than consistent low CSR — has profound implications for CSR inauthenticity theory. This "boomerang effect" of perceived CSR hypocrisy suggests that half-hearted, cosmetic CSR commitments disseminated through high-volume communication campaigns represent not a neutral default but an actively harmful strategic choice, particularly for brands targeting Millennial and Generation Z consumer segments.

Fourth, the generational comparison revealing that Generation Z consumers exhibit substantially more acute negative responses to CSR-washing (-36% trust penalty vs. -22% for Millennials) extends generational consumer behavior theory into the CSR context, suggesting that the emerging dominance of Generation Z as a consumer segment will progressively raise the authenticity threshold required for effective CSR communication, with significant implications for long-term CSR strategy development.

Managerial Implications

For brand managers, the findings yield several strategically significant implications. The primacy of authenticity perception as the mechanism

through which CSR communication generates trust argues for a fundamental reorientation of CSR communication strategy from volume-oriented to authenticity-oriented approaches — prioritizing the communication of specific, verifiable, and genuinely impactful CSR activities over broad, vague sustainability messaging. Third-party CSR verification and certification (B-Corp certification, Global Reporting Initiative, Science-Based Targets initiative) should be leveraged as credibility signals that activate the authenticity perception pathway more effectively than self-reported claims alone.

Social media transparency emerges as a highly cost-effective amplifier of CSR communication investment: brands that invest in genuine two-way social media engagement, proactive performance disclosure (including acknowledgment of shortcomings and progress gaps), and authentic influencer partnerships are positioned to extract substantially greater consumer trust and loyalty returns from equivalent CSR program expenditure. Conversely, brands employing polished, one-way CSR communication strategies without genuine social media transparency risk forfeiting the amplification benefits while leaving the authenticity gap exposed to consumer and activist scrutiny.

The CSR-washing findings carry a particularly urgent warning for organizations considering minimal-investment CSR programs as reputational insurance. In an era of social media accountability, the reputational cost of perceived CSR inauthenticity — particularly among Generation Z consumers — substantially exceeds the reputational benefit of authentic but modest CSR programs. Organizations unable or unwilling to make genuine CSR commitments are advised that aggressive CSR communication in such circumstances represents a high-risk strategy likely to backfire when scrutinized.

Limitations and Future Research Directions

Limitations include the cross-sectional design's inability to capture longitudinal dynamics of CSR communication and trust building, the English-language survey instrument and three-country

sample limiting generalizability to non-Western markets where CSR expectations and social media dynamics differ substantially, and the use of consumer self-report measures of brand CSR communication and actual performance that may conflate communication-based and experience-based knowledge. The experimental component, while strengthening causal inference for H6, employed fictional brand scenarios whose ecological validity for established brands with prior consumer relationships may be limited.

Future research should examine: longitudinal tracking of consumer trust responses to CSR communication changes and CSR-washing exposé events; cross-cultural comparison of CSR authenticity dynamics in non-Western contexts; the role of social media influencers as authenticity validators or detractors; the impact of artificial intelligence-generated CSR content on perceived authenticity; and the emerging phenomenon of "shareholder activism" as a social media amplifier of CSR accountability pressures.

CONCLUSION

This study demonstrates that CSR communication quality generates consumer trust and brand loyalty through the mediating mechanism of CSR authenticity perception, with this indirect effect significantly amplified by social media transparency. The experimental evidence that perceived CSR-washing actively destroys consumer trust — generating lower trust outcomes than consistent low CSR commitment — provides a compelling empirical basis for the proposition that inauthenticity represents the most significant strategic risk in contemporary CSR management. Generation Z consumers' heightened sensitivity to CSR-washing signals a progressive raising of the authenticity threshold that brands must meet to leverage CSR as a trust and loyalty driver. In aggregate, these findings redefine the strategic logic of CSR communication in the social media age: the competitive advantage lies not in the volume or production values of CSR communication, but in the demonstrable authenticity of the organizational commitments that communication reflects.

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