Corporate hypocrisy in the context of corporate social responsibility: a literature review

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Abstract

Purpose – *Corporate social responsibility (CSR) is going through a critical period that challenges its capacity to respond to social and environmental crises, which could be associated with the growing Corporate Hypocrisy (CH) phenomenon. This study aims to identify the theoretical perspectives of the scientific literature on CH as a contemporary phenomenon concerning CSR.*

Design/methodology/approach – *We adopted a sequential mixed-method approach in this study. First, we conducted a bibliometric analysis of the publications on the Web of Science database. Subsequently, we performed a content analysis of CH with CSR.*

Findings – *The literature review revealed two main research paths: the first deals with the perceptions of hypocrisy; the second relates to the company's responsibility for disclosure. In addition, we found that researchers use different expressions to refer to the gap between discourse and action in organisations. Some authors suggest subtle differences between these terms, while others use them interchangeably. The causes of this phenomenon vary according to the facets of hypocrisy and the negative implications for the reputation and credibility of companies.*

Originality/value – *This study contributes to understanding the dissociation between CSR statements and practices. To this end, it combines and collates the literature on a phenomenon studied from different sides using numerous designations.*

Keywords *Corporate social responsibility, Corporate hypocrisy, Greenwashing, Bibliometric analysis*

Paper type *Literature review*

1. Introduction

Recently, numerous companies have recognised the significance of engaging in corporate social responsibility (CSR) initiatives due to their relevance in the business strategy within a renewed market that emphasises responsible investment (Kliksberg, 2020). However, at the same time, stakeholders' perception of corporate hypocrisy (CH) has been on the rise. CH refers to the inconsistency between a company's claims and its actual performance (Wagner *et al.*, 2009; Sikka, 2010), and this perception is influenced by the beliefs, communication strategies, and irresponsible behaviour of individuals involved (Clark *et al.*, 2021). Companies' contradictory or deceptive actions, expected to demonstrate responsible and ethical behaviour, generate suspicion and distrust among the community (Barton, 2010). Consequently, this raises doubts about the genuine motives of companies to adhere to CSR frameworks.

Following these findings and in line with the suggestion of Webster and Watson (2002) to identify research gaps, we will now discuss the future recommendations proposed by recent authors. These recommendations highlight various theoretical gaps related to the context (Jauernig, Uhl and Valentinov, 2021), methodologies (Zhao *et al.*, 2020) and factors (Bartikowski and Berens, 2021). Additionally, they present opportunities to develop a clear

framework for CH and introduce policies that minimise negative impacts on genuine CSR compliance (Görg, Hanley and Seric, 2018; Chabrak, 2015).

Furthermore, the extensive terminology associated with brand washing, CH, and other related or complementary concepts must be thoroughly discussed to ensure a coherent and comprehensive analysis of the problem and the phenomena addressed in the literature (Görg *et al.*, 2018).

CSR is currently facing a challenging period where its ability to fulfil stakeholders' expectations is being seriously doubted. Additionally, various obstacles impede the attainment of goals in different domains. For instance, Moreno Izquierdo (2016) highlights problems in compliance with corporate responsibilities, even legal ones. Furthermore, Meso (2021) suggests that it is possible that, in some cases, they are working consciously on fulfilling responsibilities, and even so, their yields are not being perceived. This situation raises uncertainties requiring thorough examinations and in-depth reviews of the phenomenon.

Among professionals in the field, there are varying perspectives regarding the failure to meet expectations in the context of CSR. Some practitioners attribute the issue to a lack of ethical reflection in the communication strategy (Mateus, 2017), while others point to marketing, asserting that marketing teams capitalise on every effort to save the planet (Rojo, 2020; Santos, 2017) characterises CSR reports as elaborate works of fiction, whereas González Muntadas (2021) regards them as authentic collections of poems. Using marketing as a superficial tool increases phenomena such as CSR-washing, greenwashing, blue-washing, and other forms of brand washing (Duncan, 2019; Portas, 2018).

According to the European Network of Corporate Observatories (2018), the problem converges in a cynical and shameless deception that is contagious among individuals, companies, governments, and society. This organisation explicitly calls it hypocrisy, which generates a widespread sense of scepticism that exacerbates the problem (Carvallo Escobar, 2020). Furthermore, the system is believed to foster irresponsibility by disregarding condescending the deterioration of working conditions, the inequalities, and the negative impact that transnational companies leave in their wake (Moreno Izquierdo, 2016). Gradually, each of these viewpoints expresses concern about the unfinished tasks in the realm of CSR.

Therefore, given the ongoing importance of CSR, it is pertinent to explore the theoretical perspectives within the academic literature regarding CH as a contemporary phenomenon in the context of CSR. Hence, this study seeks to identify and analyse the theoretical viewpoints of the academic literature on CH and CSR. The paper is structured into six sections: introduction, theoretical background, methodology, results, discussion, and, lastly, conclusions and future research opportunities.

2. Theoretical background

This section provides an overview of the origin and development of the two main factors of this study: CSR and CH. Additionally, it offers a comprehensive understanding of the adjective "corporate" and its significance within each primary construct.

2.1 Corporate social responsibility

The concept of CSR emerged during the second half of the twentieth century. The post-World War II political and social landscape (Heald, 1988) provided a platform for global entities, irrespective of their nature, to contemplate their responsibilities concerning fundamental rights and societal engagement (Carroll, 2015a). In this context, companies, catalysts of social and economic progress, were encouraged to adopt policies and make decisions aligned with this evolving society's objectives (Bowen, 1953).

The scholarly literature on CSR has undergone an evolutionary process over the years. In the 1950s, there was a strong focus on philanthropy (Latapí Agudelo *et al.*, 2019). The

1960s witnessed a surge in the rights-based approach, fuelled by demonstrations and social activism. Subsequently, during the 1970s, there was abundant scientific literature concerning business performance (Carroll and Shabana, 2010).

In the 1980s, the ethical approach gained prominence as a response to the trend of deregulation (Latapí Agudelo *et al.*, 2019). The stakeholder theory was formulated (Freeman and Reed, 1983), and the three-dimensional economic, public, and social responsibility model was developed (Wartick and Cochran, 1985). From 1990 onwards, CSR gained global, and as the new century began, discussions around global citizenship (Carroll and Shabana, 2010) and sustainability (Van Marrewijk, 2003) emerged. Additionally, topics related to brand management, genuine commitment (Werther and Chandler, 2005), value chain (Porter and Kramer, 2007), residual and integrated approaches (De Colle *et al.*, 2014), and reputation (Husted and Allen, 2007) also started gaining attention. In summary, for 70 years, the bibliographic production on CSR has been prolific. However, far from being exhausted, the subject maintains the scientific community's interest, even though its original pragmatics have varied.

While CSR maintains its relevance (Carroll, 2015a), the perceived gap between high ideals and actual implementation challenges its utility, impacting future research in the field (Görg, Hanley and Seric, 2018). Despite the emergence of competing and complementary theoretical frameworks, Carroll (2015) asserts that there is a research path and that the subject's relevance is supported by three pillars: business sector acceptance, academic proliferation, and global growth. Latapí Agudelo *et al.* (2019) emphasise the need for further research on the relationship between social expectations and the actual implementation of CSR.

2.2 Corporate hypocrisy

The study of CH originated within the realm of business ethics; however, it was not initially associated with social responsibility. It was initially referred to as moral hypocrisy and later as organised hypocrisy before becoming known as CH. Jauernig and Valentinov (2019) distinguish between these terms clearly. Moral hypocrisy refers to the inclination to appear moral while avoiding the costs associated with moral outcomes (Batson *et al.*, 1997, p. 321). As explained by Brunsson between 1993 and 2007, organised hypocrisy is a mechanism that allows the organisation to navigate conflicting situations by mediating between communication and action. CH, on the other hand, is defined as "the belief that a firm claims to be something that it is not" (Wagner *et al.*, 2009, p. 79).

Before 2009, authors discussed negative attitudes towards CSR strategy without explicitly addressing the issue. For example, Brown and Dacin (1997) mentioned the perceived social responsibility of a company. They noted that "what consumers know about a company can influence their beliefs about and attitudes towards new products". Subsequent studies confirmed how companies that managed CSR had an impact on their reputation, brands, and products (Sen and Bhattacharya, 2001; Klein and Dawar, 2004; Mohr and Webb, 2005). In parallel with the publication of Wagner *et al.* (2009), which specified the concept of CH, Jahdi and Acikdilli (2009) incorporated this idea into their discourse, using notions such as the impact of communication on the company's reputation, unsubstantiated ethical claims, greenwashing, and increased consumer cynicism and mistrust.

After Wagner's publication, the issue continued to be discussed without directly mentioning CH or, in some cases, alluding to the expression accompanied by other designations. It was sometimes referred to as hypocrisy (Humphreys, 2014), perceptions of incongruity (Janssen *et al.*, 2013), moral attitude (Hardeck and Hertl, 2014), symbolic management (Jackson, 2014), scepticism (Skarmeas *et al.*, 2014), lack of genuine engagement (Van Rekom *et al.*, 2014), negative implications (Bolton and Mattila, 2015), negative word-of-mouth (Fox *et al.*, 2015), greenwashing (Lyon and Montgomery, 2013), simulacra

(Boiral, 2013), and cosmetic CSR (Mombeuil and Zhang, 2020). However, the term CH has been the most frequently used in the literature in recent years.

Recently, Wagner et al. (2020) made a new theoretical contribution by defining three facets of CH: moral hypocrisy, behavioural hypocrisy, and hypocrisy attributions. The first facet relates to deceptive practices by companies. The second involves inconsistency between what the company says and does, and the third facet encompasses the personal tendency to perceive the company as inherently hypocritical.

The term "corporate" used in the context of CSR and CH has raised debates regarding its scope within the respective theoretical frameworks. Therefore, the following subsection will delve into its meaning in this paper.

2.3 About the adjective "corporate"

The term "corporate" has its origins in both Greek and Anglo-Saxon. In Greek, the word "corpus" in Corpus Aristotelicum or Corpus Organon signifies universality, representing a whole composed of inseparable parts. According to Preciado Hoyos (2007), the adjective refers to the pursuit of meaning in its entirety rather than specific practices within the ecosystem of large corporations. The second conception of "corporate" relates to large companies and is associated with their public nature, as they are accountable to public opinion (Delich, 2004).

In this regard, Freeman and Velamuri (2006) refer to the difficulty in using the term 'corporate' instead of 'business', as it can be argued that large companies, due to their larger size and capital, have to assume a responsibility towards the society that smaller companies do not have. However, social responsibility refers to the creation of value for stakeholders and the ethics exercised in commercial operations, as in general in human relations; therefore, understanding the responsibility of organisations as a duality (commercial-social) would be superfluous.

Despite the limitation of the Anglo-Saxon understanding, the term "corporate" has dominated the literature on CSR in English. In the past decade, there have been numerous studies on CSR in small and medium-sized companies, with many using the term "corporate social responsibility" without providing a rationale for including the adjective "corporate". However, some studies acknowledge that although the term "corporate" may suggest that it focuses on multinational corporations, the concept of CSR is broad and applicable to organisations of any size, nature, or sector (Nejati and Amran, 2013; Camilleri, 2018).

Consistent with the international literature on social responsibility, this paper considers CSR applicable to organisations irrespective of their size, nature, or sector. Regarding using the adjective in the construct of CH, Wagner et al. (2020) explain that the concept of hypocrisy initially emerged in philosophy and psychology, limited to the individual sphere. However, as studies expanded into the organisational sphere (i.e. the collective sphere), the phenomenon of collective or corporate hypocrisy came into focus. This interpretation aligns with the Greco-Latin conceptualisation, which views the corporate as a collective entity, integrated by interconnected parts that cannot be separated.

3. Methodology

This study employed a mixed sequential approach methodology, incorporating archival research and multimedia data collection techniques. Initially, a bibliometric analysis was conducted to map the scientific publications available in the Web of Science (WoS) database. Subsequently, a systematic selection of articles was performed for content analysis. Table 1 presents the checklist outlining the methodological decisions considered in this study.

Table 1 Methodological criteria

Criteria	Bibliometric	Mixed sequential +	Content analysis
Research approach	Quantitative		Qualitative
Type of reasoning	Deductive		Inductive
Research question	How are CSR and CH related?		
Output	Clusters grouping the citation set of authors		Relationship between CSR and CH
Research strategy	Archival research		Archival research
Unit of analysis	Concepts/terms		bibliometric resource
Research design			
• Multi-method		Yes	
• Environment manipulation	No		No
• Control group	No		No
• Multiple contexts	No		No
Order of methods	Mixed sequential		
Sample	# articles search results in WoS		Screened results according to PRISMA criteria
Variable	Categorical		Categorical
Data collection technique	Multimedia material		Multimedia material
Research model		Theoretical level (authors cited jointly) vs operational level (indexed databases to be processed in bibliometric software)	
Type of result	Classification		Interpretation
Technique for data analysis	Bibliometric analysis		Content analysis
Ethical aspects or considerations	Those derived from copyrights and intellectual property rights		

Source: Authors' own creation

Bibliometric analysis is a data science technique that has become increasingly valuable in exploring trends by mapping large volumes of data describing statistical patterns of occurrences and relationships between concepts (Ellegaard and Wallin, 2015). In this study, we formulated a search equation using the two main concepts under investigation: hypocrisy and its related terms and CSR and its related terms, as outlined in equation (1). The identification of relevant terms in this study relied on the literature review referenced in the problem statement, as well as a search for synonymous terms (see Table 2).

The search query was entered into Web of Science (WOS) without any time limitations, resulting in a collection of 3,556 published resources spanning from January 2000 (the earliest publication date) to October 2021 (the data collection date). To analyse the data, the Vosviewer® program developed by Van Eck and Waltman (2010) was employed. This

Table 2 Search equation terms

Criteria	Corporate Hypocrisy Previous literature review	Synonyms	Corporate Social Responsibility Previous literature review	Synonyms
Homologous concepts	Hypocrisy	Fictitious	Corporate responsibility	Business responsibility
	Simulacra	Trick	Business ethic	Business commitment
	Dark side	Farce	Environmental, social and Governance	Business transparency
	Dissimulat*	Sham	Social responsibility	Ethical responsibilit*
	Greenwashing	Decei*	Shared value	Legal responsibilit*
	Csr washing	Cheat	Sustainability	Philanthropic responsibilit*
	Bluewashing	Dishonest	Corporate citizenship	
	"Negative word-of-mouth"	Manipulat*	Conscious capitalism	
	"Half-truths"	Untrusth*	Stakeholder management	
	Skepticism	Mislead*		
	Decoupling	Mistruth		
	Poorwashing	Betrayal		
		Suspicion		

Source: Authors' own creation

program facilitates the identification of intellectual networks and research field dynamics by grouping articles based on co-citations. This approach provides a comprehensive and overall understanding of the available literature in the field (Shashi *et al.*, 2023).

Equation (1)

(hypocrisy OR simulacra OR ''dark side'' OR dissimulat* OR fictitious OR trick OR farce OR sham OR decei* OR cheat OR dishonest OR greenwashing OR ''csr washing'' OR bluewashing OR manipulat* OR ''negative word-of-mouth'' OR ''half-truth*'' OR untruth* OR mislead* OR skepticism OR mistrust OR decoupling OR poorwashing OR betrayal OR suspicion) AND (''corporate responsibility'' OR ''business responsibility'' OR ''business ethic'' OR ''environmental social and governance'' OR ''business commitment'' OR ''business transparency'' OR ''social responsibility'' OR ''shared value'' OR sustainability OR ''ethical responsibility*'' OR ''legal responsibility*'' OR ''philanthropic responsibility*'' OR ''corporate citizenship'' OR ''conscious capitalism'' OR ''stakeholder management'').

In the second phase, we conducted a content review using eligibility criteria based on the PRISMA methodology updated to 2020 (Yepes-Nuñez *et al.*, 2021) to ensure impartiality in the selection process (Liberati *et al.*, 2009). The following explains the fulfilment of these criteria.

Initially, we identified three conceptual review papers. We then excluded the topic of sustainability from the search equation, resulting in 231 remaining records. Next, we screened papers focusing only on the areas of business, management, ethics, communication, and finance, leaving us with a total of 161 papers. Additionally, we restricted the search to publications from 2018 to 2021, narrowing the selection to 88 papers. One paper was not retrievable, and we excluded 12 others as their main topic was irrelevant to the analysis. Finally, through a qualitative review of the other sources, we identified 16 additional papers (regardless of the year of publication). In total, we compiled 91 papers for content analysis in Figure 1.

Figure 1 PRISMA flow diagram

Source: Own elaboration based on the PRISMA flow diagram
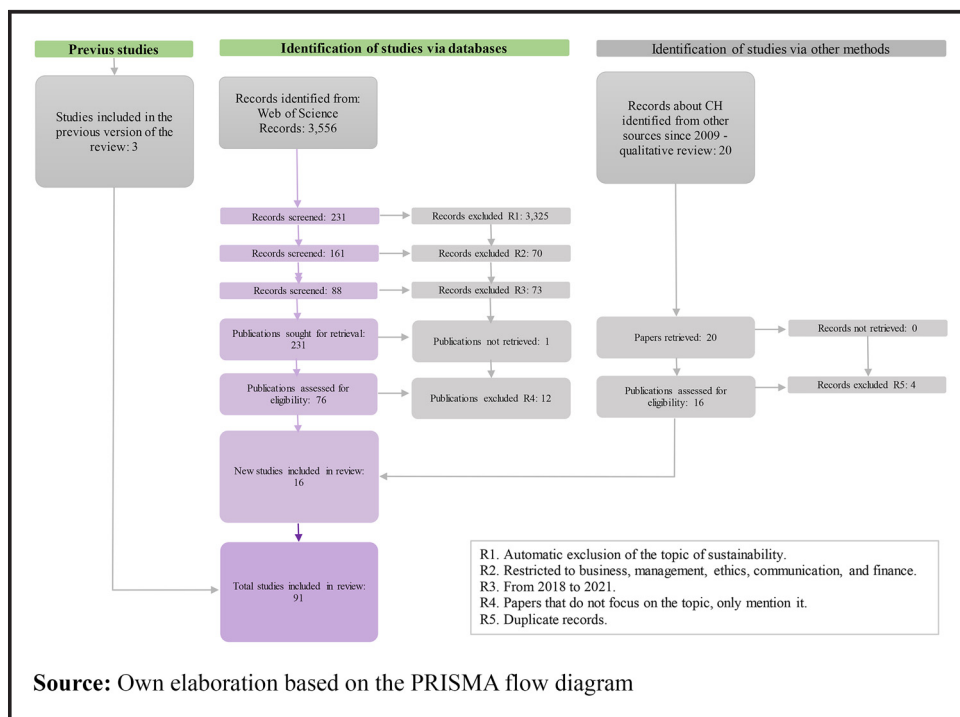
The bibliometric analysis and paper selection process made it possible to identify two main categories: the perception of hypocrisy by consumers or other stakeholders and the reports disclosed by companies. Papers that did not fit into the two categories mentioned above focused on the reflection and conceptualisation of the problem. Despite their distinct focus, these papers were included as they contribute to analysing various perspectives and descriptions of the issue being studied. In the following sections, we will present and discuss these different perspectives.

4. Results

The findings of this study are presented in two sections: the results of the bibliometric analysis and the content analysis.

4.1 Results of the bibliometric analysis

For the bibliometric analysis, we used equation (1) and retrieved 3,556 records from the Web of Science database. These records were then exported in a tab-delimited format and imported into the VOSviewer® software. A co-citation analysis was conducted using the complete count of the 196,870 references cited in the records. We defined a threshold of 40 minimum citations per reference to generate the map and obtained 67 references. Subsequently, the total strength of co-citation links between these references was calculated, and the result is presented in Figure 2.

Figure 2 depicts the citation strength between authors, indicating their association within a specific research area. The algorithm maximises within-cluster homogeneity and between-cluster heterogeneity (Shashi *et al.*, 2023). The figure illustrates three distinct clusters, where the size of the nodes represents the frequency of citations, and the lines depict the relationships between authors. In this case, the authors with the highest citation strength are Wagner, Lutz and Weitz (2009) and Sen and Bhattacharya (2001), with 134 and 124 citations, respectively. Each author and their corresponding articles were further examined to identify the primary characteristics of each cluster and the associated authors within them. The outcomes are summarised in Table 3.

Figure 2 Co-citation map

Source: Own elaboration using VOS*viewer*®
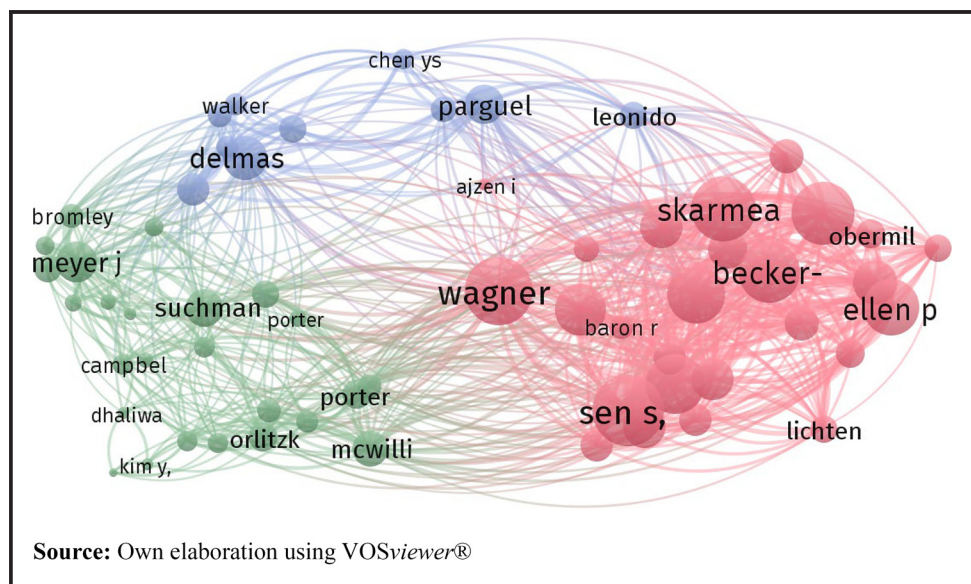
Table 3	Clusters	
Cluster	Subthemes	Main authors
Red: Perceptions	• Customer-company congruence • Perceptions of hypocrisy • Scepticism and attributions of selfishness • Negative attitudes • Manipulation • Inconsistency • Insincere motives	• Sen and Bhattacharya (2001) • Wagner et al. (2009) • Skarmeas et al. (2014) • Brown and Dacin (1997) • Becker-Olsen et al. (2006) • Forehand and Grier (2003) • Yoon et al. (2006)
Green: Theories of CSR	• Legitimacy theory • Institutional theory • Theory of the firm • Strategy and shared value • Carroll models • Stakeholder theory • Meta-analysis and research agendas	• Meyer and Rowan (1977), Suchman (1995) • DiMaggio and Powell (1983) • (McWilliams and Siegel, 2001) • Porter and Kramer (2007, 2012) • Carroll (1979, 1991) • Freeman and Reed (1983) • Aguinis and Glavas, (2012), Orlitzky et al. (2003)
Blue: Greenwashing	• Greenwashing drivers • Sustainability and greenwashing • Environmental disclosure and greenwashing • CSR and corporate greenwashing • Perceived greenwashing and advertising • Greenwashing and trust • The harm of symbolic actions and greenwashing	• Delmas and Burbano (2011) • Parguel et al. (2011) • Lyon and Montgomery (2013) • Laufer (2003) • Nyilasy et al. (2014) • Chen and Chang (2013) • Walker and Wan (2012)

Source: Own elaboration using VOSviewer®

As depicted in Table 3, each cluster can be characterised by a name describing the recurring theme in the papers. The first cluster, "perceptions," consists of articles published between 1981 and 2013. Among these, 74% were published in marketing journals, 21% in consumer behaviour journals, and 5% in other journals. Future research recommendations focus on investigating the conditions under which effective communication by organisations can minimise negative perceptions such as hypocrisy, scepticism, and incongruence. They also emphasise the need to diversify contexts, industry types, and drivers to generalise findings regarding the conditions influencing consumers' formation of negative perceptions.

The second cluster, "CSR theory," encompasses papers published from 1976 to 2015. Of these papers, 68% were published in management and organisational journals, 20% in accounting journals, and 12% in other journals. Future research recommendations suggest conducting comparative and experimental studies on organisational structures within the framework of CSR theory. They also propose exploring how the conditions of the theory differ across different industries and products. Additionally, they advocate for the integration of conceptual models of CSR and reflection on the relationship between the business world, ethics, and politics.

The third cluster, "Greenwashing," comprises articles published between 2003 and 2017. Among these papers, 75% were published in ethics journals, while 25% were published in management and organisational journals. Research suggestions within this cluster focus on evaluating the effectiveness of sustainability ratings as persuasive tools against greenwashing in various contexts, sectors, and dimensions. They also propose studying the impact of activist pressure as a deterrent, employing longitudinal studies in different cultures and economies, and exploring diverse causal inferences of the phenomenon. Methodological recommendations include using larger samples, employing structural equation modelling, conducting interdisciplinary studies, and examining the influence of research on policymakers, consumers, and investors. Overall, the clusters identified through co-citation analysis also offer unified directions for future research in the field.

Table 4	Expressions related to the research problem found in the reviewed papers
Expression	No. of papers in which the expression appears
Blue washing	3
Brand hypocrisy	6
Corporate hypocrisy	44
CSR-cosmetic	3
CSR-symbolic	35
CSR-washing	4
Decoupling	21
Façade	8
Greenwashing	58
Hypocrisy(tal)	7
Moral hypocrisy	6
Organisational(sed) hypocrisy	24
Others	4
Poor washing	1
Simulacra	1
Source: Authors' own creation	

4.2 Content analysis

Based on the content analysis, we examined the analogous statements used to name CH. The findings from the content analysis indicate that the most frequently used expressions are greenwashing and hypocrisy. However, the latter term encompasses several variations, including CH, organisational hypocrisy, moral hypocrisy, brand hypocrisy, simply hypocrisy, and the adjective hypocritical. The distribution of these expressions across the papers is presented in Table 4.

We focused on the seven most representative expressions identified in the content review to construct a Venn diagram. Figure 3 illustrates the findings. The diagram reveals that "greenwashing" is mentioned independently in 17 out of the 91 reviewed papers, while "CH" appears in an independent way only in seven papers. Besides, eight papers feature both expressions without any other equivalent term. The highest binary coincidence happened between "CH" and "CSR-symbolic," which occurred together in ten papers. Finally, there is one paper where six of the seven chosen terms appear simultaneously.

In conclusion, authors frequently use different expressions to refer to the same phenomenon within a paper. Moreover, greenwashing has received more extensive development compared to CH, which can be attributed to the historical background in which these concepts emerged.

4.3 Considerations on terminology

Jauernig and Valentinov (2019) classify the hypocrisy discourse into three categories. The first category pertains to moral hypocrisy, which social psychology recognises and defines as "the desire to appear moral while, if possible, avoiding the cost of a moral outcome" (Batson *et al.*, 2006). The second category refers to organised hypocrisy, as studied by Brunsson (1993–2007). It denotes the gap between a company's communications and actions, which is necessary to meet the expectations of different groups. Finally, the third category is CH, introduced and described by Wagner *et al.* (2009, p. 79) as "the belief that a firm claims to be something that it is not". Despite this clear distinction among these types of hypocrisy, a common thread connects them: the negative relationship between discourse and action.

Although the three discourses have an original meaning, and CH has a central role in its relationship with CSR, research is not limited to this exclusive type but includes different

Figure 3 Terms and frequency of the expressions related to the research problem

Source: Own elaboration based on the content review
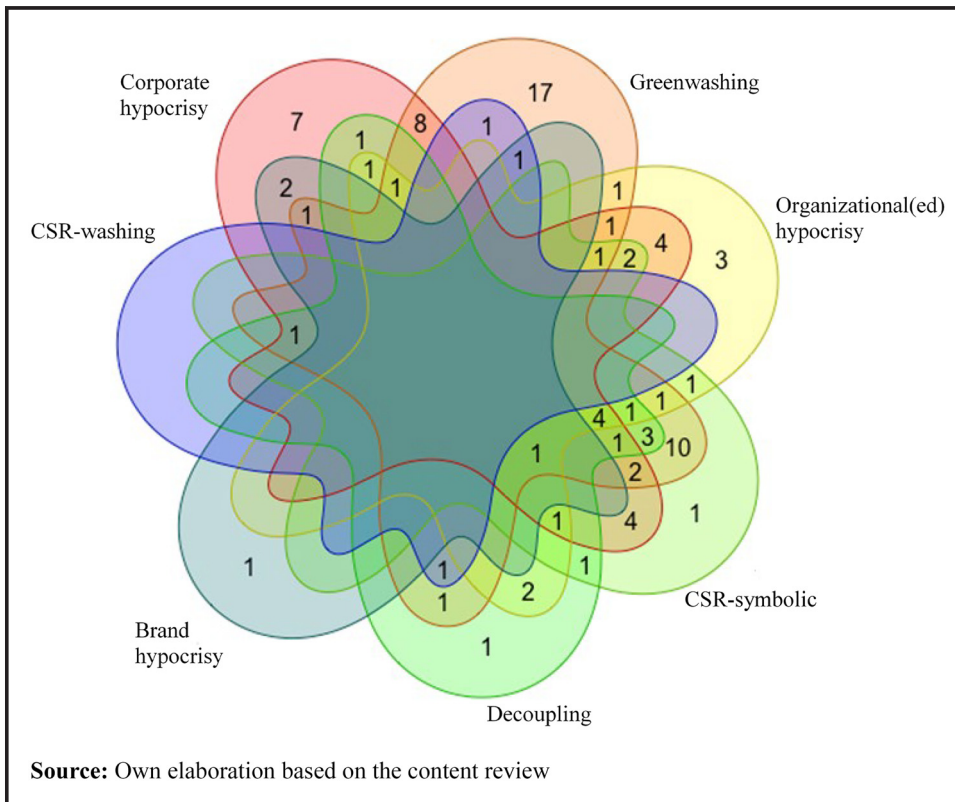
types of hypocrisy. Moral hypocrisy is used in six articles and refers to the hypocrisy of an individual order (i.g. from psychology) that later extends to the collective. Organisational hypocrisy, also referred to as organised hypocrisy, appears in 24 papers (Snelson-Powell *et al.*, 2019; do Nascimento Ferreira Barros *et al.*, 2019; Andrew and Baker, 2020; Chen *et al.*, 2020; Bellucci *et al.*, 2021; Yang *et al.*, 2020; Glover and Touboulic, 2020). While initially seen as an inherent or even desirable behaviour, some authors link organisational or organised hypocrisy to intentional deception or employ it similarly to CH (Sikka, 2010; Alsaadi, 2020). CH is found in 44 papers and is one of the most frequently used expressions; as shown in Figure 3, seven papers exclusively utilise this term, while other studies associate it with different forms of hypocrisy. For instance, Yang *et al.* (2020), Sikka (2010), and Chen *et al.* (2020) combine it with organisational or organised hypocrisy.

Apart from the previously discussed types of hypocrisy, there is another term called brand hypocrisy, which refers to the intentional projection of false or unrealistic appearances. It encompasses a broader context beyond CSR (Guèvremont, 2019; the author limits CH to the context of CSR). Although some authors limit the concept of CH specifically to the CSR context, Baghi and Antonetti (2021) use the expressions brand hypocrisy and CH together without distinguishing between them. Li (2021) even considers brand hypocrisy and CH as synonymous. Using these different expressions to describe hypocrisy in CSR highlights that this issue extends beyond sustainability reports and encompasses a wider understanding of ethical responsibility across all organisational discourses, decisions, and actions.

Greenwashing is the most commonly used expression, appearing independently in 17 reviewed papers. Authors define *greenwashing* as the omission of information (Pizzi, 2018), selective reporting (López, 2019) and concealment (Saeli, 2019). Some authors directly call

it deception (De Jong *et al.*, 2018; Yang *et al.*, 2020; Thu *et al.*, 2021; Torelli *et al.*, 2020) or intentional manipulation (Olatubosun and Nyazenga, 2019). Other studies link it to CRS-washing (Ginder, Kwon and Byun, 2019), RSC-symbolic (Hamza and Jarboui, 2021; Sial *et al.*, 2018), and simulacra (Boiral, 2013). It is described as a discrepancy between a company's communications and environmental practices (Hai-Ming *et al.*, 2020; Pizzetti *et al.*, 2019), a gap between rhetoric and reality (de Vries *et al.*, 2015), or an incongruence between words and actions (Ginder, Kwon and Byun, 2019). These definitions align with the concept of hypocrisy, but they are specifically focused on environmental responsibility. However, Yu *et al.* (2020) refer to greenwashing as an appearance of transparency with poor performance across all areas of CSR disclosure, including environmental, social and governance, which brings it closer to CH. Furthermore, some authors clearly describe greenwashing as hypocrisy (Mishra and Schmidt, 2018; Gosselt *et al.*, 2019); others use greenwashing and CH interchangeably (de Jong *et al.*, 2019; Antonetti *et al.*, 2020). As a result, studies have taken two main approaches, and greenwashing can be seen as part of CH's broader tradition.

Other expressions used to refer to the phenomenon include CSR-symbolic (Gregory, 2021; De Jong *et al.*, 2018; Guèvremont, 2019), decoupling (Onkila and Siltaoja, 2015), CRS-washing (Sterbenk *et al.*, 2021; Boiral *et al.*, 2017), CSR-cosmetic (Mombeuil and Zhang, 2020; Shim and Kim, 2017; Jauernig and Valentinov, 2019), blue washing (Boiral *et al.*, 2017; Miao and Zhou, 2020), façade (Higgins *et al.*, 2020; Bellucci *et al.*, 2021b; Ginder *et al.*, 2019), masking, negative behaviour (Torelli, 2021) and half-truths or omissions (Devin, 2016). These terms can be used independently or in combination with hypocrisy or greenwashing.

Although corporate hypocrisy is a term that could group them all, there is also a drawback in the initial definition of Wagner *et al.* (2009) when it designates CH as "belief", which relates it to subjective states of mind and circumscribes it directly to perceptions; in this way, the expression is stripped of its original meaning (to act, to pretend) which was more oriented towards the action of the sender, independent of the presence or absence of receivers (even if it entail their purpose). Therefore, the term that would come to restore the active participation of the issuer would be CRS-washing, which is defined as the disconnection between the positive image projected to stakeholders regarding CSR and the actual internal practices of a company (Boiral, Heras-Saizarbitoria and Testa, 2017). In the latter case, the phenomenon would be subordinated exclusively to the area of CSR.

4.4 Conceptual categorisations related to the bibliometric clusters

This section provides an overview of the two categories used in this study to group the papers reviewed during the literature review based on their main characteristics. The first category comprises papers focusing on the perception of hypocrisy, while the second includes papers addressing companies' disclosure responsibility. Of the papers reviewed, 51 were classified in the first and 23 in the second categories. However, 17 papers did not fit into either category as they primarily provided theoretical reviews and explanations of the phenomenon.

In terms of terminology, the most prevalent term in the perception of hypocrisy category was CH, appearing in 71% of the papers and being used lonely in 10% of the cases. On the other hand, the dominant term in the companies' responsibility for disclosure category was greenwashing, appearing in 61% of the papers and being used lonely in 30% of the cases.

The perception of hypocrisy cluster group comprises studies that examine various factors influencing the perception of hypocrisy, its consequences, and potential mitigating circumstances. These factors can be categorised as intrinsic and extrinsic variables. Intrinsic variables relate to the company itself and include irresponsible behaviours (Chen *et al.*, 2020; Zhang *et al.*, 2020), customer mistreatment (Hur and Kim, 2020), communication processes

(Bartikowski and Berens, 2021), CSR strategy implementation and the establishment of prior reputation (Zhao *et al.*, 2020). Extrinsic variables, on the other hand, encompass the consumer's moral traits (Shim and Kim, 2017; Jauernig *et al.*, 2021) and scandals within the supply chain (Hoffmann *et al.*, 2020).

Regarding the consequences of hypocritical behaviours, studies indicate negative impacts on trust (Thu *et al.*, 2021; Hai-Ming *et al.*, 2020; Jung *et al.*, 2020b), credibility (Jung, Bhaduri and Ha-Brookshire, 2020), legitimacy (Kougiannou and O'Meara Wallis, 2020) and reputation (Zhao *et al.*, 2020). Finally, some behaviours are identified that could become mitigating factors or strategies to suppress the perception of hypocrisy. These include communicating genuine motives (de Vries *et al.*, 2015), prioritisation transparency over certifications (Farrow, Grolleau and Mzoughi, 2021), and implementing more stringent training programs and audit processes (Boiral, Heras-Saizarbitoria and Testa, 2017).

The companies' responsibility for disclosure category focuses on papers that analyse financial or sustainability reports published by companies. This group also includes studies examining aggregate corporate data reports and other operational and performance measures. These papers provide evidence of figures of speech, dissimulations, pretences, or omissions within the reports presented by companies (Du and Vieira, 2012; Boiral, 2013; Saeli, 2019). Additionally, some authors explore factors that contribute to the phenomenon of hypocrisy in company disclosures. These factors include the little audit of sustainability reports (Cooper, Raman and Yin, 2018), performance incentives (Gregory, 2021), lack of independence of the board of directors from the ethics committee (do Nascimento Ferreira Barros *et al.*, 2019), and regulation (Hamid *et al.*, 2020). The studies also indicate that increased institutional ownership, independent directors and less corrupt cultures or individuals (Yu, Luu and Chen, 2020) can moderate hypocritical behaviours. Finally, certain studies examine the relationships between specific financial variables and the propensity for misleading practices (Gregory, 2021).

5. Discussion

This study's findings validate organisations' critical state in the face of scrutiny from various stakeholders due to the gap between ambitious goals and their precarious practical implementation (Görg, Hanley and Seric, 2018). This discrepancy is reflected in the extensive research conducted on the topic, with studies shedding light on the issue, even without explicitly naming it. Organisations must recognise that the disconnect between CSR's symbolic intentions and substantive actions is being noticed, leading to detrimental effects on credibility and reputation. This observation aligns with Barton (2010) and Jahdi and Acikdilli (2009), who highlight the emergence of cynicism, suspicion, and distrust among stakeholders. Furthermore, the reviewed papers demonstrate that the phenomenon is examined from various perspectives, including conceptualisation, implementation, communication, and perception of CSR. These perspectives correspond with the multiple facets of CH described by Wagner *et al.* (2020).

As a result, the findings from the co-citation analysis align with those of the content analysis. The papers identified in the bibliometric analysis focusing on negative perceptions correspond to the cluster of papers related to the perception of hypocrisy in the content analysis. Similarly, the group of papers in the bibliometric analysis addressing greenwashing aligns with the cluster of papers exploring companies' responsibility for disclosure in the content analysis, where the term greenwashing is commonly used instead of hypocrisy. Furthermore, the 17 papers in the content analysis that provide a theoretical review of the phenomenon correspond to the second cluster in the co-citation analysis, centred around CSR theories. Additionally, future research recommendations from both analyses are interconnected. Two notable research directions emerge: the first pertains to the study of CSR communication, as highlighted by Clark, Riera and Iborra (2021), while the second focuses on the auditing and regulation of sustainability reporting, coinciding with

the concerns raised by Görg, Hanley and Seric (2018). These observations suggest two complementary avenues for addressing the research problem in future studies rather than conflicting approaches.

As mentioned in the theoretical background, this study welcomes the concept of CH understood as an anomaly between discourse and behaviour, which moved from the personal sphere to the corporate sphere and not because this anomaly refers exclusively to the domain of CSR (i.e. declaration of the strategy and publication of sustainability reports). The previous requires additional clarification since it is not appropriate to understand CSR only in terms of a declaration, the development of some activities and the presentation of reports. CSR should be an integral part of the company. That is, it should be the underlying ethical intention in organisational action, regardless of the scope of intervention, as referred to by Freeman and Velamuri (2006). Hence, regardless of scope, the different representations of the phenomenon refer to the same problem (L. Yang *et al.*, 2020; Glover and Touboulic, 2020).

Consistent with the findings of Seele and Gatti (2017), this literature review has revealed a need for more consensus regarding the terminology used to describe the phenomenon. Thus, concerning the two most commonly found expressions, CH and greenwashing, the substantial difference is because greenwashing is limited to the environmental dimension of CSR; however, Yu *et al.* (2020) attribute all the dimensions of CSR to it. Another difference lies in focus on perception: CH emphasises the beliefs and perceptions of the receiver, while in greenwashing definitions, this element is ignored. Nevertheless, it is worth noting that recent studies on greenwashing have increasingly incorporated the analysis of perception (e.g. Bulut *et al.*, 2021).

As discussed earlier, CH encompasses three facets that vary depending on the sender's intention or deception and the receiver's level of awareness. This variation explains the diverse conceptions and treatments of CH found in the literature. Moreover, this aligns put forth by Meso (2021), who suggests that even when organisations consciously fulfil their social and environmental responsibilities, they may still be perceived as hypocritical by the community.

6. Conclusions

In this study, we examined 91 papers focusing on two primary constructs: CSR and CH and their related concepts. Through our analysis, we identified two theoretical perspectives in studying CH within the context of CSR: the perception of hypocrisy by stakeholders and the company's responsibility for disclosure. We observed that CH and greenwashing were the most commonly used terms to describe the phenomenon and prominently appeared in the first and second clusters, respectively. Additionally, we explored the co-occurrence of the CH homologous expressions, including organisational (or organised) hypocrisy, brand hypocrisy, greenwashing, CSR-symbolic, CSR-washing, and decoupling. Some authors suggested subtle distinctions between these terms, while others used them interchangeably. The difference seems logical regarding the dominant expressions in the literature (i.e. CH and greenwashing) since the second expression alludes to environmental behaviours. Nevertheless, some authors use it to refer to all dimensions of CSR.

The proliferation of investigations around the phenomenon of hypocrisy, decoupling, or brand washing shows the importance that the authors give to the critical CSR period. At the same time, stakeholders are more demanding and have greater access to information and awareness of global problems. The factors contributing to the formation of hypocrisy, which can originate in the company's practices, the communication strategy, and the stakeholders' perceptions, were identified in the review. On the other hand, the consequences mentioned range from the generation of distrust and tarnished reputation to negative impacts on the company's credibility and legitimacy. In addition, the studies also highlight that promoting

genuine motives and prioritising transparency could attenuate or even suppress perceptions of hypocrisy. These findings encourage organisations to focus on genuine and legitimate CSR strategies and actions.

In light of the three facets of CH, organisations and, in particular, their practitioners, as decision-makers, must carefully examine whether their actions align with their CSR strategy, genuinely engaging with their communities to understand the values and beliefs that drive them. This means that organisations and the professionals who manage them can minimise negative perceptions and improve their CSR efforts by adapting to the values and beliefs that drive the communities they influence, understanding that these beliefs and values vary from one context to another and are not universally consistent. However, it is essential to note that although there are no globally generalisable beliefs and values, there is consensus around the growing disengagement of communities with increasing social and environmental demands.

CSR researchers and strategists should consider these factors to understand the phenomenon comprehensively in its three facets. This study contributes to the scientific literature on CSR and CH by providing a conceptual map highlighting the gap between organisational discourses and behaviours, raising questions about the effectiveness of CSR. It also identifies causal factors and implications of the phenomenon, allowing researchers to test models in new contexts.

This study has certain limitations that should be acknowledged. Firstly, it focused exclusively on conceptual aspects, such as terminology, objectives, results, conclusions, and future research recommendations, without delving into methodological approaches or theoretical perspectives. Future studies could broaden comprehension by thoroughly analysing the theoretical frameworks and methodological approaches employed in investigating the phenomenon. Furthermore, conducting empirical studies in diverse contexts and business sectors is necessary to understand how the phenomenon manifests in different environments. Future research could explore the phenomenon in developing countries and examine its implications across various business sectors. It would be interesting to investigate sectors that often face scepticism and mistrust, such as the pharmaceutical, mining-energy, and financial sectors, given their corporate purpose or historical significance. By considering these limitations and expanding the scope of research, future studies can enhance our understanding of corporate hypocrisy and provide valuable insights for effectively addressing the challenges in different contexts.

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