



‘Genuine commitment’ speaks louder than ambiguous messages: Investigating perceived Corporate Environmental Responsibility

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Resumo/Abstract

We examine the effects of an ambiguous value statement on employees’ perception of corporate environmental responsibility (CER). Particularly, we examine whether the effects of the absent versus present ambiguous value statement on CER depend on CER profitability, that is, if CER is pursued only when profitable or even when not profitable. We use an experimental scenario where ambiguous value statement (absent versus present) and CER profitability (only when profitable versus even when not profitable) are manipulated. We measure perception of CER engagement as our dependent variable. Ambiguous value statement does not affect perceived CER and this result holds regardless of CER profitability. Additionally, in the presence of an ambiguous value statement, perceived CER engagement is lower if CER is pursued only when profitable than if CER is pursued even when not profitable. Additional analysis shows that the presence versus absence of an ambiguous value statement increases perceived message equivocality that, in turn, reduces perceived CER engagement, but only if CER is pursued even if not profitable. We contribute to the growing body of literature examining the role of a communicated value statement on individual behavior. Moreover, we contribute to the understanding of the conditions under which an ambiguous value statement can affect employees’ perception of CER engagement. Finally, we contribute to organizations willing to communicate value statements conveying CER-related values and initiatives by showing that the communication of an ambiguous value statement can jeopardize employees’ perception of CER engagement due to an increased message equivocality.

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ABSTRACT

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KEYWORDS: Informal controls, Value statement, Corporate Environmental Responsibility, Ambiguity.

1. INTRODUCTION

Organizations are increasingly developing strategies to enhance organizational engagement to corporate environmental responsibility (CER) (Cai et al., 2016; Zeng et al., 2019). CER is an integral part of corporate social responsibility and refers to the active engagement with greater pro-environmental behavior and initiatives in organizational daily business activities (Cai et al., 2016; Wong et al., 2018). CER engagement is associated with several benefits, including reduced risk, increased propensity to form collaborative strategies, and increased innovation performance (Chen et al., 2019; Wu et al., 2020). Employees play a key role in carrying out CER initiatives (Ones et al., 2015; Wesselink et al., 2017) so organizations have to consider carefully how to effectively communicate CER-related values to increase employees’ intention to pursue CER-related goals. As an alternative, organizations can use value statements to communicate CER-related values to employees. Yet, there is still scarce evidence on the effects of a value statement on employees’ perception and behavior.

Value statements are a fundamental component of value systems that organizations use to signal prioritized values and strategies (Urbany, 2005; Marginson, 2009). Particularly, value statements can be effective in clarifying expectations and providing guidance to employees as to the appropriate courses of action (Urbany, 2005; Berry et al., 2009). The challenge with strategic communications such as value statements is that employees’ differ in the extent to which they value CER initiatives (Ruepert et al., 2017; Aguiar & Lima, 2022). As such, organizations have to formulate the value statement conveying CER-related values in a way that the message can



increase employees' perception of organizational engagement with CER initiatives (Wexler, 2009; Gulbrandsen, 2019). For that, organizations can use strategic ambiguity¹ to communicate CER-related values through a value statement (Dickinson-Delaporte et al., 2010; Scandellius & Cohen, 2016). However, our knowledge on whether the communication of ambiguous value statements conveying CER-related goals can lead to increased employees' perception that the organization is engaged with CER initiatives is still lacking. The main goal of this paper is to conduct an experimental study to examine the role of using an ambiguous value statement to communicate CER-related values in employees' perception of CER engagement.

Ambiguity is a relational variable that broadens the possible interpretations of a message and complicates the achievement of a single correspondence between the sender's intentions and the receiver's interpretation (Eisenberg, 1984). Ambiguous messages are informational signals that lead to multiple interpretations and message equivocality (Putnam & Sorenson, 1981). On the one hand, strategic ambiguity in communication is expected to allow multiple interpretations to coexist in the organizational environment, to be more effective in making different groups to work together, and to permit greater flexibility to react to environmental changes (Eisenberg & Witten, 1987). The benefits of ambiguous communication are particularly emphasized when associated with corporate social responsibility topics (Scandellius & Cohen, 2016; Robinson & Eilert, 2018). On the other hand, when focusing on employees, ambiguous messages can be detrimental and produce negative outcomes, such as misalignment, conflict, and decision paralysis (Urbany, 2005; Gulbrandsen, 2019). Employees can perceive ambiguous messages as more unclear, complex, and difficult to determine their specific meaning (Putnam & Sorenson, 1981), what can result in increased message equivocality that will ultimately compromise the decision making process. Thus, due to the increased message equivocality for employees, we expect that the presence versus absence of an ambiguous value statement prioritizing CER-related values will reduce employees' perception of CER engagement.

The effects of an ambiguous value statement may, however, be context dependent. This means that there may be situations in which the presence of an ambiguous message can be more detrimental to employees (Mcmanus & Donovan, 2012; Gulbrandsen, 2019). So far, we know little about the contextual aspects that can moderate the effects of strategic ambiguity in an organizational setting (Gulbrandsen, 2019). Particularly, the effects of an ambiguous value statement conveying CER-related values on employees' perception of CER engagement may depend on the extent to which CER-related values and initiatives are pursued only when profitable. If the CER-related values conveyed in the value statement imply that the organization will only engage in CER initiatives to make a number and increase financial returns, employees may react negatively (Urbany, 2005). Conversely, when organizations pursue CER even when not profitable, employees may find that the organization is truly engaged with CER (Ruepert et al., 2017). Then, we expect that the detrimental effects of the presence of an ambiguous value statement prioritizing CER-related values on employees' perception of CER engagement is higher if CER is pursued only when profitable relative to if CER is pursued even when not profitable.

Overall, our key argument is that the presence of an ambiguous value statement will increase employees' perception of message equivocality that will then reduce their perception of CER engagement, with this detrimental effect being higher when the organization pursues CER only when profitable. We use an experimental scenario to

¹ Strategic ambiguity refers to the intentional use of messages with potentially multiple interpretations to achieve a desired end (e.g., course of action, behavior) within the organization (Eisenberg, 1998; Wexler, 2009).



examine our hypotheses. We manipulate ambiguous value statement (absent versus present) and CER profitability (only when profitable versus even when not profitable) in two levels. We measure participants' perception of CER engagement as our dependent variable.

Our results show that ambiguous value statement has no direct effect on perceived CER engagement, regardless of whether CER-related values and initiatives are pursued only when profitable or even when not profitable. On the contrary, additional analysis suggests that the effects of an ambiguous value statement on perceived CER engagement occurs only indirectly. Precisely, consistent with our main argument, the presence versus absence of an ambiguous value statement increases perceived message equivocality that in turn reduces perceived CER engagement, but only if CER is pursued even when not profitable.

Our paper contributes to theory and practice. First, we contribute to a growing body of literature examining the behavioral effects of value statements (Kachelmeier et al., 2016; Akinyele et al., 2020). Value statements act as informal controls that can drive behavioral change while at the same time having low implementation cost for organizations (Ouchi, 1977; Snell, 1992). Particularly, we contribute to the literature that explores the role of value statements in promoting employees' behavior that is aligned with CER-related values and initiatives (Aguiar, 2021; Aguiar & Lima, 2022). We add to this literature by showing that the presence of ambiguous value statements can indirectly affect employees' perception of CER engagement through the increased perceived message equivocality. The main implication of this result is that the presence of ambiguous value statements can be detrimental to employees' perception of CER engagement due to the equivocal nature of the message.

Second, our results contribute to the understanding of the conditions under which an ambiguous value statement can affect employees' perception of CER engagement. Prior studies have indicated that the effects of value statements depend on the presence of an incentive scheme (Kachelmeier et al., 2016), the salience of the value communication (Akinyele et al., 2020), and the presence of a CEO role model (Aguiar & Lima, 2022). We add to these studies by showing that the effect of an ambiguous value statement on perceived CER engagement depends on CER profitability. Particularly, we show that the presence versus absence of an ambiguous value statement increases perceived message equivocality that, in turn, reduces perceived CER engagement, but only if CER is pursued even when not profitable. The main implication of this result is that organizations are better off not communicating an ambiguous value statement if they are genuinely committed to CER-initiatives by pursuing CER even when not profitable.

Finally, we contribute to organizations that are willing to communicate value statements conveying CER-related values and initiatives. Due to the importance of employees in carrying out CER-related initiatives (Ones et al., 2015; Wesselink et al., 2017), organizations have to be concerned about how to effectively communicate CER-related values to increase employees' intention to pursue CER-related goals. While overall the use of strategic ambiguity in communication of corporate social responsibility topics can be beneficial (Scandeliuss & Cohen, 2016; Robinson & Eilert, 2018), our results add the caveat that the communication of an ambiguous value statement conveying CER-related values can actually be detrimental to employees' perception of CER engagement if the organization pursues CER-initiatives even when not profitable. The reason for this detrimental effect is that the ambiguity in the value communication increases the perceived message equivocality and this increased equivocality thus jeopardizes the perceived CER-engagement.



2. THEORY AND HYPOTHESES

2.1 Corporate Environmental Responsibility (CER)

Organizations are expected to have a moral responsibility to be engaged with ecologically sustainable initiatives (Desjardins, 1998). Consequently, organizations are increasingly developing strategies and implementing actions to enhance engagement with CER (Cai et al., 2016; Zeng et al., 2019). CER engagement includes two key aspects: commitment to actions that reduce environmental negative impacts by the business activities and willingness to influence business policy (Desjardins, 1998). CER is the ecological dimension of corporate social responsibility that is specifically associated with the active and voluntary engagement with greater pro-environmental behavior and initiatives in daily business activities (Kovács, 2008; Wong et al., 2018).

Prior studies have revealed that CER engagement can have several benefits in addition to the environmental benefits. For instance, CER engagement is associated with increased market value, suggesting that the market acknowledges organizations that protect the environment (Wahba, 2008). Moreover, CER engagement is associated with risk reduction, particularly for large manufacturing industries, implying that managers take into account risk considerations when making decisions with potential environmental consequences (Cai et al., 2016). CER engagement has also been shown to benefit investment efficiency (Benlemlih & Bitar, 2018; Zeng et al., 2019). Finally, CER engagement can contribute to the formation of collaborative strategies with non-profit organizations (Chen et al., 2019).

A key feature of prior studies on the benefits of CER engagement is that they are mostly developed at an organizational level of analysis. However, even though the organizations are willing to engage with CER initiatives, the actual implementation of these initiatives depends, at least in part, on employees' intention to pursue CER-related goals. In fact, employees are expected to play an influential role in carrying out CER initiatives (Ones et al., 2015; Wesselink et al., 2017). Then, it is also important to understand CER engagement at the individual level, that is, the drivers of employees' engagement with CER initiatives.

Prior research highlights the importance of communicating CER engagement as a leading determinant of stakeholders' favorable perception of CER initiatives (Eberle et al., 2013; Crane & Glozer, 2016), particularly, as to employees' favorable perception of CER engagement. Yet, employees can perceive CER claims as just 'cheap talk', 'greenwashing', or hypocritical statements if the claims contradict current business practices (Winkler et al., 2020). Thus, a first step in the implementation of CER initiatives can be whether employees perceive that the organization is truly pursuing CER-related goals. As such, organizations have to consider carefully how to effectively communicate CER-related values to increase employees' intention to pursue CER-related goals. One alternative that organizations can use to communicate CER-related values to employees is through the communication of a value statement.

2.2 Strategic ambiguity and CER

Organizations can use several channels to communicate CER-related values and initiatives to their stakeholders (Oh & Ki, 2019). Particularly, organizations can communicate their CER engagement through a value statement (Dickinson-Delaporte et al., 2010; Scandellius & Cohen, 2016). Value statements are an informal control mechanism that can help organizations signal prioritized values to stakeholders (Urbany, 2005; Marginson, 2009). Value statements are useful to clarify organizational



expectations and provide guidance to employees as to the appropriate courses of action (Urbany, 2005; Berry et al., 2009). Value statement can thus be an effective mechanism to communicate CER-related values to employees.

The challenge is how organizations can effectively communicate CER engagement through a value statement to increase employees' perception that the organization is truly pursuing CER-related goals. The use of strategic ambiguity has been suggested as a way to improve CER communication and stimulate engagement and cooperation with several stakeholders (Dickinson-Delaporte et al., 2010; Scandelius & Cohen, 2016). Ambiguity broadens the possible interpretations of a message (e.g., value statement) and complicates the achievement of a single correspondence between the sender (e.g., the organization) intentions and the receiver's (e.g., employees) interpretation (Eisenberg, 1984). Ambiguous messages are informational signals that convey a multiplicity of relatively precise meanings with supposedly identifiable correct intended meaning, but that lead different individuals to interpret the same message differently, resulting in increased message equivocality (Putnam & Sorenson, 1981; Kellner et al., 2020).

On the one hand, the use of strategic ambiguity in organizational communication is expected to improve several desired outcomes by mitigating conflict of interests (Kellner et al., 2020). The use of strategic ambiguity not only allows multiple interpretations to coexist in the organizational environment, but is also more effective in making different groups to work together (Eisenberg & Witten, 1987). Strategic ambiguity then "enables management to frame and secure a common sense of purpose in the context of diversity" and allows greater flexibility to adapt to environmental changes (Shiel & Jones, 2000, p. 3). The benefits of communicating ambiguous messages are particularly emphasized when associated with corporate social responsibility topics (Scandelius & Cohen, 2016; Robinson & Eilert, 2018).

On the other hand, in the context of crisis, effective communication is typically associated with clear and specific messages (Wexler, 2009; Mendy et al. 2020). With ambiguous messages, employees perceive the communication as more unclear, complex, and difficult to determine its specific meaning (Putnam & Sorenson, 1981). The communication of specific, less ambiguous messages are expected to be more effective by creating more trust than general, more ambiguous messages (Robinson & Eilert, 2018). Ambiguous messages can have several detrimental effects, such as to inhibit the management of relations with external stakeholders, lead employees to follow courses of actions that deviate from prioritized goals, and compromise trust. Specifically, ambiguous corporate social responsibility messages can create a lack of focus, uncritical obedience, and cynicism from employees (Bromley & Powell, 2012; Costas & Kärreman, 2013; Wijen, 2014).

Overall, ambiguous messages are expected to increase employees' perceived message equivocality and be detrimental and produce negative outcomes (Urbany, 2005; Gulbrandsen, 2019). Thus, we expect that the presence versus absence of an ambiguous value statement prioritizing CER-related values will reduce employees' perception of CER engagement. Formally, we formulate our first hypothesis as follows:

Hypothesis 1: Employee's perception of CER engagement is lower when the ambiguous value statement is present than absent.

2.3 The moderating role of CER profitability

The fact that ambiguous communication can result in negative outcomes may be context dependent. In other words, it is possible to assume that there may be situations



when the presence of an ambiguous message is less productive (Mcmanus & Donovan, 2012; Gulbrandsen, 2019). For instance, ambiguous communication can depend on whether the organization is engaged with a diversity of causes (Robinson & Eilert, 2018), situations involve stability (Shiel & Jones, 2000), and the coordination of several points of view is a significant issue (Wexler, 2009).

In this study, we examine whether the effects of an ambiguous value statement conveying CER-related values on employees' perception of CER engagement depend on the extent to which CER is pursued only when profitable (CER profitability). On the one hand, organizations can communicate through a value statement their intention to increase environmental protection and, at the same time, implement specific initiatives to fulfill this intention regardless of the financial impact (CER even when not profitable); on the other hand, organizations can communicate through a value statement their intention to increase environmental protection, but only implement specific initiatives to achieve this intention under specific conditions, such as the achievement of a minimum level of short-term profits (CER only when profitable) (Ruepert et al., 2017). In the first situation, CER even when not profitable, employees may perceive that the organization is truly engaged with CER initiatives; while in the second situation, CER only when profitable, employees may react negatively because they doubt about a truly organizational engagement with CER initiatives if the engagement depends on the achievement of short-term profits (Urbany, 2005; Ruepert et al., 2017).

We then expect that the extent to which CER-related values and initiatives are pursued either even when not profitable or only when profitable will moderate the effects of an ambiguous value statement conveying CER-related values on employees' perception of CER engagement. Precisely, we expect that the detrimental effects of the presence of an ambiguous value statement prioritizing CER-related values on employees' perception of CER engagement is higher if CER is pursued only when profitable relative to if CER is pursued even when not profitable. Formally, we state our second hypothesis as follows:

Hypothesis 2: The lower employee's perception of CER engagement in the presence of an ambiguous value statement is reinforced if CER is pursued only when profitable relative to if CER pursued even when not profitable.

Overall, taking together our two hypotheses and the theoretical development in this study, the key argument in this paper is that the presence of an ambiguous value statement will reduce employees' perception of CER engagement due to an increased perceived message equivocality, with this detrimental effect being higher when the organization pursues CER only when profitable.

3. METHOD

3.1 Participants

We recruit 80 participants through Prolific, a web-based platform focused on connecting researchers with targeted samples. Research shows that Prolific provides higher quality response data compared to similar web-based platforms (Peer et al., 2017). We pre-screen participants that (1) have between 35 and 70 years of age, (2) currently reside in the United States (US) or United Kingdom (UK), (3) are born in the US or UK, (4) are currently employed, (5) have supervisory responsibilities and have being in a management position, (6) have English as the first language, and (5) an



approval rate² of a minimum 95 percent. We randomly assign participants to different experimental conditions through Qualtrics® software, where the task is hosted. Participants are 50.0 percent female (48.8 percent male and 1.2 percent other), with an average age of 46.1. The majority of them hold an undergraduate degree (72.5 percent), followed by master's degree (18.8 percent), PhD (5.0 percent), and MBA (3.8 percent). Their average work experience is of 23.3 years.

3.2 Procedures

The experimental procedures are the same in all conditions (Figure 1). Participants are first presented with general information and the consent form³. After accepting it, we provide general instructions about the two parts of the study—Part 1 and Part 2. After that, participants are directed to the next screen (Part 1), where they read the experimental scenario and answer questions about their interpretation of the value statement as well as questions about their perception of the organization's CER. Part 2 depicts demographic questions. Finally, at the end of the study, we ask participants whether they have any questions or suggestions, which provided us feedback on participants' understanding of the study⁴.

3.3 Research instrument and experimental task

The research instrument consists of an experimental scenario, adapted from Rupert et al. (2017)⁵. Participants receive information about a hypothetical organization (organization X) that delivers various products and services. In a 2 x 2 between-participants experimental design, we vary the extent to which this organization has an ambiguous or unambiguous value statement to decrease its negative impact on the environment, and the conditions under which the organization strives to decrease its negative environmental impact.

3.4 Variable manipulation

We embed the manipulations in the case scenario. We manipulate between participants the presence versus absence of ambiguity in the value statement. In the present conditions (N = 41), participants read that the organization has stated in its value statement that "We find the environment important and strive to constantly fit to market and societal conditions", and that "organization X has not planned to develop consistent policy and procedures to decrease its negative environmental impact". In the absent conditions (N = 39), participants read that the organization has stated in its value statement that "We find the environment important and strive to decrease our negative

² Approval rate is the percentage of studies for which the participant has been approved by previous researchers that used Prolific.

³ We design the study so participants would have to click on the "continue" button to go on to the next screen, after every described part. Participants are not able to go back to a previous screen after clicking the "continue" button. We want to have participants full attention on every step, so we decide to not allow them to go back and forth reading it several times.

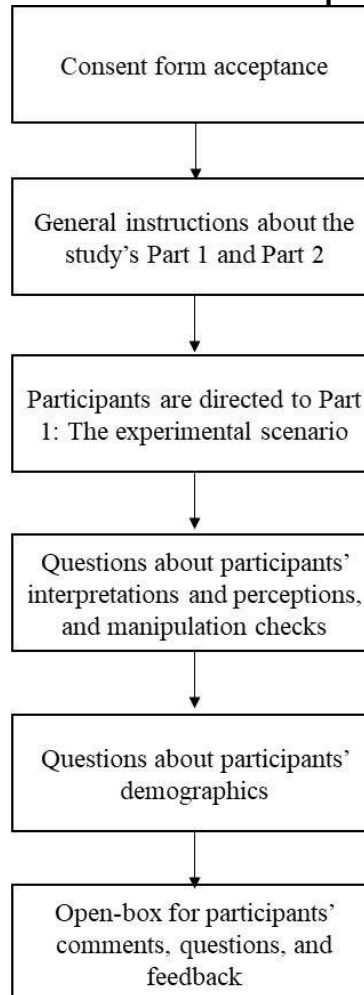
⁴ We do not have any question that was considered confusing to change the case scenario due to understanding issues. Participants gave us some useful comments on the experimental design and their impressions of the case scenario. These comments were overall positive.

⁵ The main difference between our experimental scenario and the one used in Rupertino et al. (2017) is that we substitute "mission statement" for "value statement".



impact on the environment", and that "organization X has developed consistent policy and procedures to decrease its negative environmental impact".

Figure 1. Timeline of the experiment



We also manipulate between participants the CER profitability in two levels. In the CER even when not profitable conditions (N = 42), participants read that "Due to the increasing environmental problems in the world, organization X strives to do as little harm as possible to the environment and nature and to prevent environmental pollution", and that "organization X makes sustainable purchases and chooses for environmentally friendly options, even when there is no direct financial benefit". In the CER only when profitable conditions (N = 38), participants read that "Due to increasing public attention to environmental sustainable business practices, organization X thinks that sustainable business practices can have financial benefits, because consumers prefer to buy products from organizations that operate sustainably" and that "organization X does make sustainable purchases, but only chooses for environmentally friendly options when there is a direct financial benefit".

3.5 Dependent Variable

We measure the dependent variable—perceived CER engagement—based on two questions from Rupert et al. (2017). Participants have to indicate to what extent they



believe that the organization aims to realize CER on a seven-point Likert scale: (1) strongly disagree to (7) strongly agree. The questions are: "Organization X finds taking care of the environment important and strives to minimize its negative environmental impact" and "Organization X has implemented policy and procedures to reduce its negative environmental impact". The two items are significantly correlated ($r = 0.65$, $p < 0.001$). We thus create an overall measure for perceived CER engagement using principal component analysis.

4. RESULTS

4.1 Descriptive statistics

Table 1 presents descriptive statistics for perceived CER engagement. Looking first at participants' perceived CER engagement across ambiguous value statement conditions, average perceived CER engagement is higher when the ambiguous value statement is absent ($M = 0.09$) than present ($M = -0.09$). This pattern of result is consistent with our first hypothesis. We also examine that the lowest average perceived CER engagement is when the ambiguous value statement is present and the CER is pursued only when profitable ($M = -0.89$), while the highest average perceived CER engagement is when either the ambiguous value statement is absent and the CER is pursued even when not profitable ($M = 0.67$) or the ambiguous value statement is present and the CER is pursued even when not profitable ($M = 0.66$). This pattern of result is consistent with our second hypothesis. Overall, this pattern of average perceived CER engagement across ambiguous value statement conditions suggests that perceived CER engagement is lower when the ambiguous value statement is present than absent, particularly, when CER is pursued only if profitable.

Table 1. Perceived CER engagement

Ambiguous Value Statement	CER		
	Not profitable	Profitable	Total
Absent			
Mean	0.67	-0.58	0.09
Standard Deviation	(0.25)	(0.29)	(0.21)
Number of Participants	[22]	[19]	[41]
Present			
Mean	0.67	-0.89	-0.09
Standard Deviation	(0.19)	(0.23)	(0.19)
Number of Participants	[20]	[19]	[39]
Total			
Mean	0.67	-0.74	
Standard Deviation	(0.16)	(0.19)	
Number of Participants	[42]	[38]	

4.2 Hypotheses test

Our first hypothesis (H1) refers to the main effect of the ambiguous value statement on perceived CER engagement. Particularly, we predict that employee's perception of CER engagement is lower when the ambiguous value statement is present than absent. As to our second hypothesis (H2), we examine the moderating effect of perceived CER engagement on the effects of the ambiguous value statement on perceived CER engagement. Precisely, we predict that the lower employee's perception of CER engagement in the presence of an ambiguous value statement is reinforced if



CER is pursued only when profitable relative to if CER pursued even when not profitable. To test these hypotheses, we first conduct an ANOVA with ambiguous value statement conditions, CER profitability conditions, and the interactive term as the independent variables, and the perceived CER engagement as the dependent variable.

We first observe in Panel A of Table 2 that whether the CER is pursued only when profitable or even when not profitable ($F = 33.09$, two-tailed, $p = 0.000$) has a main effect on participants' perceived CER engagement. Particularly, participants' perceived CER engagement is higher when the CER is not profitable ($M = 0.67$) than profitable ($M = -0.74$).

Table 2. ANOVA perceived CER engagement

Panel A				
Factor	df	MS	F	P-value
Ambiguous value statement (absent or present)	1	0.48	0.41	0.525
CER profitability (only when profitable or even if not profitable)	1	39.34	33.09	0.000
Ambiguous value statement x CER profitability	1	0.49	0.41	0.524
Error	76	3.24		
Panel B				
	df	MS	F	P-value
Simple effect of ambiguous value statement in the even not profitable CER	1	0.00	0.00	0.999
Simple effect of ambiguous value statement in the only when profitable CER	1	0.93	0.70	0.408
Simple effect of CER profitability when the ambiguous value statement is present	1	15.90	10.67	0.002
Simple effect of CER profitability when the ambiguous value statement is absent	1	23.75	27.25	0.000

We also observe in Panel A of Table 2 that the main effect of ambiguous value statement ($F = 0.41$, two-tailed, $p = 0.525$) on participants' perceived CER engagement is not significant. This result suggests that employees' perception of CER engagement is higher neither when the ambiguous value statement is absent nor when it is present, that is, the ambiguous value statement has no direct role in promoting employees' perceived CER engagement. This result does not provide support to H1.

Finally, we observe that the interactive effect of the ambiguous value statement and CER profitability is not significant ($F = 0.41$, two-tailed, $p = 0.524$). To better understand this result, we examine simple effects. Consistent with H1, Panel B of Table 2 shows simple effects suggesting that, the presence versus absence of an ambiguous value statement has no effect on perceived CER engagement whether CER is pursued even when not profitable ($F=0.00$, two-tailed, $p = 0.999$) or CER is pursued only when profitable ($F=0.70$, two-tailed, $p = 0.408$).

Additionally, in the conditions in which the ambiguous value statement is absent, participants have significantly higher perceived CER engagement if CER is pursued even when not profitable ($M = 0.67$) than if CER is pursued only when profitable ($M = -0.58$) ($F=10.67$, two-tailed, $p = 0.002$). More importantly, in the conditions in which the ambiguous value statement is present, participants have significantly lower perceived CER engagement if CER is pursued only when profitable ($M = -0.89$) than if CER is pursued even when not profitable ($M = 0.67$). This result is consistent with H2, that is, the lower employee's perception of CER engagement in the presence of an ambiguous value statement is reinforced if CER is pursued only when profitable relative to if CER pursued even when not profitable.



4.3 Process variable: Perceived message equivocality

The key argument developed in this paper is that the presence of an ambiguous value statement will reduce employees' perception of CER engagement due to an increased perceived message equivocality, with this detrimental effect being higher when the organization pursues CER only when profitable. Prior studies suggest that equivocality is a key feature to explain the behavioral effects of the strategic use of ambiguity in communication (e.g., Denis et al., 2011; Scandellius & Cohen, 2016).

We would then expect that participants in the present ambiguous value statement condition display higher equivocality compared to participants in the absent ambiguous value statement condition and that this increased perceived message equivocality will reduce the perception of CER engagement. In other words, consistent with our key argument, it is possible that the effect of an ambiguous value statement on perceived CER engagement is indirect through its effects on perceived message equivocality. To test these claims, we first examine whether perceived message equivocality differ across the two value statement conditions. Next, we use perceived message equivocality as a process variable that can explain the indirect effects⁶ of the ambiguous value statement on perceived CER engagement.

To analyze perceived message equivocality, we ask participants to indicate their perceptions associated with five items (Putnam & Sorensen, 1981): (i) How complicated or complex is the statement? (7-point Likert scale, reversed: (1) Not complicated at all – (7) Highly complicated), (ii) How easy is it for you to determine the specific meaning of this value statement? (7-point Likert scale: (1) Not easy at all – (7) Very easy), (iii) How clear is this value statement? (7-point Likert scale, (1) Completely unclear – (7) completely clear), (iv) How easy is it to determine an appropriate course of action or response to this value statement? (7-point Likert scale: (1) Not easy at all – (7) Very easy), and (v) To what extent does this value statement indicate what action should be take on this matter? (7-point Likert scale: (1) Not indicated at all – (7) Very well indicated). The pairwise correlations among the five items are all significant (r varies from 0.24 ($p < 0.05$) to 0.85 ($p < 0.001$)). We thus create an overall measure for perceived message equivocality using principal component analysis.

Table 3 displays average perceived message equivocality across experimental conditions. Perceived message equivocality is significantly higher when the ambiguous value statement is present ($M = 0.38$) than when it is absent ($M = -0.36$) ($t = 1.854$, two-tailed, $p = 0.068$). In turn, perceived message equivocality does not differ across the CER profitability conditions ($t = -0.797$, two-tailed, $p = 0.428$). Finally, we observe that perceived message equivocality is highest when the ambiguous value statement is present and the CER is pursued only when profitable ($M = 0.44$), while perceived message equivocality is lowest when the ambiguous value statement is absent and the CER is pursued even when not profitable ($M = -0.59$).

We next examine whether an ambiguous value statement indirectly affects perceived CER engagement, for different levels of CER profitability, through increased perceived message equivocality. We conduct structural equations-based path analysis using robust estimation⁷ with ambiguous value statement conditions as independent variable, perceived message equivocality as the process variable, and perceived CER

⁶ We follow Preacher and Hayes (2004) and Mathieu and Taylor (2006) on our use of the term indirect effects instead of mediation since we do not observe direct effects from Ambiguous Value Statement and CER Engagement.

⁷ We use robust standard errors rather than default standard errors given the non-normality of the dependent variable—perceived CER (Yuan & Bentler, 1998; Savalei, 2014).



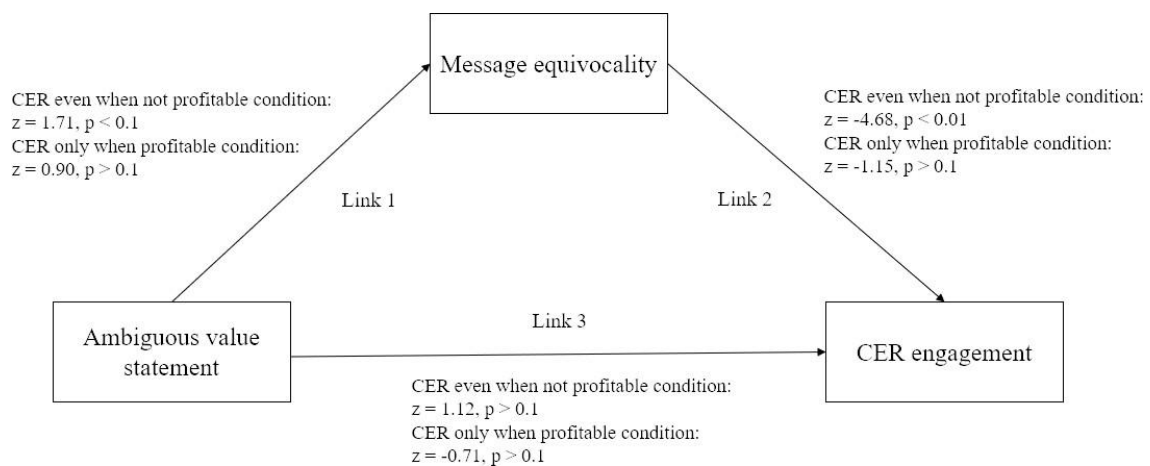
engagement as the dependent variable, clustered by CER profitability conditions. Our intention is to shed light on our key argument by examining whether the effects of an ambiguous value statement on perceived CER engagement are rather indirect through perceived message equivocality and if these effects depend on CER profitability.

Table 3. Perceived message equivocality

Ambiguous Value Statement	CER		
	Not profitable	Profitable	Total
Absent			
Mean	-0.59	-0.10	-0.36
Standard Deviation	(0.35)	(0.45)	(0.28)
Number of Participants	[22]	[19]	[41]
Present			
Mean	0.33	0.44	0.38
Standard Deviation	(0.42)	(0.40)	(0.28)
Number of Participants	[20]	[19]	[39]
Total			
Mean	-0.15	0.17	
Standard Deviation	(0.28)	(0.30)	
Number of Participants	[42]	[38]	

Figure 2 shows the path analysis of the effects of the ambiguous value statement for participants in the CER even if not profitable versus CER only if profitable conditions. We first observe that, in the CER even if not profitable condition, perceived message equivocality is significantly higher in the present ($M = 0.38$) than absent ($M = -0.36$) ambiguous value statement (z -test = 1.71, two-tailed, $p = 0.088$, Link 1). In addition, results reveal a significant negative effect of perceived message equivocality on employee participants' perceived CER engagement (z -test = -4.68, two-tailed, $p = 0.000$, Link 2). Consistent with ANOVA results, the absent versus present ambiguous value statement does not have a main effect on perceived CER engagement (z -test = 1.12, two-tailed, $p > 0.200$, Link 3). Finally, results indicate that the present relative to the absent ambiguous value statement indirectly reduces participants' perceived CER engagement through its effect on perceived message equivocality if the CER is pursued even if not profitable (z -test = -1.67, two-tailed, $p = 0.095$).

Figure 2. Path analysis of the effects of ambiguous value statements





Next, we observe that, in the CER only if profitable condition, perceived message equivocality does not significantly differ across ambiguous value statement conditions (z -test = 0.90, two-tailed, $p > 0.300$, Link 1). Results also reveal that perceived message equivocality does not significantly affect employee participants' perceived CER engagement (z -test = -1.15, two-tailed, $p > 0.200$, Link 2). In addition, the absent versus present ambiguous value statement does not have a direct effect on participants' perceived CER engagement (z -test = -0.71, two-tailed, $p > 0.400$, Link 3). Finally, results indicate that the present relative to the absent ambiguous value statement has no indirect effect on participants' perceived CER engagement through the perceived message equivocality (z -test = -0.67, two-tailed, $p > 0.500$).

Results of the structural equations-based path analysis reveal that the present relative to the absent ambiguous value statement only increases perceived message equivocality if CER is pursued even if not profitable. In addition, it is only if the CER is pursued even if not profitable that the presence of ambiguous value statement reduces employees' perceived CER engagement through the increased perceived message equivocality. If the CER is pursued only if profitable, the presence relative to the absence of the ambiguous value statement does not increase perceived message equivocality. Overall, our results suggest that the presence of an ambiguous value statement can be detrimental for perceived CER engagement due to an increased perception of message equivocality, but only if CER is pursued even if not profitable. When CER is pursued only if profitable, whether the organization communicates or does not communicate an ambiguous value statement has no effect on employees' perceived CER engagement.

CONCLUSION AND DISCUSSION

In this study, we argue that the presence of an ambiguous value statement will reduce employees' perception of CER engagement due to an increased perceived message equivocality, with this detrimental effect being higher when the organization pursues CER only when profitable. Specifically, we examine whether employees' perception of CER engagement is lower when the ambiguous value statement is present versus absent. Additionally, we examine whether the detrimental effects of communicating an ambiguous value statement increase when combined with CER pursued only when profitable versus pursued even when not profitable.

The main results of this study suggest that employees' perception of CER engagement does not differ across the ambiguous value statement conditions, regardless of whether the CER is pursued even when not profitable or only when profitable. The lack of main effect from the value statement is consistent with prior studies (e.g., Kachelmeier et al., 2006; Aguiar, 2020; Aguiar & Lima, 2022). Additionally, our results show that, in the presence of an ambiguous value statement, the lower employees' perception of CER engagement is reinforced if CER is pursued only if profitable relative to CER pursued even if not profitable. Together, these results imply that employees perceive lower CER engagement when the strategic message is ambiguous and does not indicate genuine commitment to CER initiatives but rather signals an empty discourse ('cheap talk') through the ambiguous value statement.

We shed light over the process through which an ambiguous value statement can affect perceived CER engagement for the different CER profitability conditions by examining the role of perceived message equivocality. We first confirm that perceived message equivocality is higher when the ambiguous value statement is present than absent, suggesting that our results are not affected by the possibility of lack of salience from the ambiguous value statement manipulation. In addition, we show that the presence versus absence of an ambiguous value statement can be detrimental to



employees' perception of CER engagement due to an increased perceived message equivocality, but only when CER is pursued even if not profitable. The main implication of this results is that if the organization is genuinely committed to CER initiatives and intends to pursue CER even if not profitable, the organization is better off communicating a value statement with a single and straightforward interpretation.

This study contributes to the understanding of the role of strategic ambiguity as an strategy for communicating value statements (Scandeliuss & Cohen, 2016), focusing on environmental commitment. The fact that the ambiguous value statement has no significant results to employees' perceived CER engagement could be related to the extent to which individuals can be influenced by abstract discourses as opposed to actions. Despite the great body of literature that explores strategic ambiguity in political discourse, literature shows that individuals might evaluate political candidates differently according to their more (less) ambiguous discourse; however, this does not translate into voters decision making process (Krupnikov & Ryan, 2017). Mainly, in the face of decision that incurs in personal costs, individuals are expected to make the decision supported by the candidates' actions rather than by their discourse (Krupnikov & Ryan, 2017). As strategic ambiguity is bounded to its context, it is possible that individuals might have only relied on organization's actions (i.e., whether they had CER concerns despite profits) to perceive their CER engagement. This is also in line with prior research that shows how organizational discourse might be considered cynical when it is not accompanied by actions (Winkler et al., 2020). Therefore, we build on this literature by showing that the use of strategic ambiguity in organizational communication can be bounded to organizational actions (i.e., communication vs. reality), especially when focused on CER-related values and initiatives.

Our paper also contributes to the CER engagement discussion by examining how employees perceive the interplay between organizational communication through a value statement (i.e., discourse) and organizational stated actions. Mainly, employees can be skeptical about the communicated value statements and interpret them as just 'cheap talk' and organizational cynicism (Urbany, 2005; Winkler et al., 2020). As a consequence, even if an organization communicates a value statement that reinforces the CER engagement, employees can have doubts about the extent to which the organization in fact strives to minimize its negative environmental impact and truly implement CER initiatives due to perceived message equivocality if the value statement is ambiguous and CER is followed only when profitable.

Finally, our results can help organizations in how CER-related values and initiatives can be more effectively communicated to increase employees' intention to pursue CER-related goals. In particular, we show that employees tend to focus more on the genuine commitment that organizations are undertaking appropriate actions to minimize environmental negative impact than on a discourse suggesting the organizational intention to foster environmental protection, but whose specific initiatives will only be carried out conditioned to the achievement of short-term profits. Then, while the communication of ambiguous messages through a value statement are important to stimulate engagement and cooperation with several stakeholders, our results show that an ambiguous value statement can be detrimental to a particular group of stakeholders represented by employees since the ambiguous value statement and its associated multiple interpretations and equivocality can reduce employees' perception of organizational CER-engagement.

This study has limitations that provide opportunities for future research. First, in our study we examine the role of an ambiguous value statement in employees' perception of CER engagement, that is, the extent to which employees believe the organization is engaged with CER initiatives. While it is important to understand



employees' perception of CER engagement, it is not clear whether employees will develop more pro-environmental attitudes and make more pro-environmental decisions in the presence versus absence of an ambiguous value statement and if these effects will depend on CER profitability. Future research can then explore whether and under which conditions (e.g., CER profitability) the communication of an ambiguous value statement can increase or decrease employees' pro-environmental attitudes and behavior.

Second, in our research setting, we do not include formal controls such as an incentive scheme. Prior studies provide evidence of the interaction between the communication of a value statement and the presence of performance-based incentive (Kachelmeier et al., 2016; Akinyele et al., 2020). Then, it is possible that the presence of an incentive scheme can alter the effects of an ambiguous value statement on employees' perception of CER-engagement. Therefore, future studies could examine the role of an ambiguous value statement in affecting employees' CER-related perceptions, attitudes, and decision making in the presence of an incentive scheme.

Finally, while the use of experimental studies has the main advantage of ensuring causality between our variables of interest and thus increase internal validity, the use of experiments face a challenge in terms of external validity. Even though we have used a pool of professional participants that are actual employees, we cannot generalize our results to other employees, working in other companies, and with other demographic characteristics. Then, future studies could use other research methods such as surveys or archival to examine the research questions addressed in this study and hence verify the extent to which our results can be generalized.

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