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## **TRUST IN INFORMATION SOURCES ON CORPORATE SOCIAL AND ENVIRONMENTAL SUSTAINABILITY ACTIONS – AN EXPLORATORY APPROACH USING FOCUS GROUP INTERVIEWS**

**ZAUFANIE DO ŹRÓDEŁ INFORMACJI O DZIAŁANIACH FIRM W OBSZARZE SPOŁECZNYM  
I EKOLOGICZNYM ZRÓWNOWAŻONEGO ROZWOJU – PODEJŚCIE EKSPLORACYJNE  
Z WYKORZYSTANIEM WYWIADÓW ZOGNISKOWANYCH**

**Keywords:** trust, CSR/ESG, information sources, qualitative research, corporate communication, consumer perception  
**Słowa kluczowe:** zaufanie, CRS/ESG, źródła informacji, badania jakościowe, komunikacja korporacyjna, percepcja konsumencka

### **Abstract**

With the growing importance of sustainable development, companies are intensifying their communication of CSR/ESG initiatives. The aim of the qualitative study (6 FGIs, N=100) was to analyze trust in various sources of information about companies' social and environmental activities. Respondents assessed the credibility of positive and negative messages, highlighting the importance of data, independence, transparency, and verifiability of sources. Expert and scientific reports were trusted the most, while social media and unsourced content were trusted the least.

### **Streszczenie**

W dobie rosnącej roli zrównoważonego rozwoju firmy intensyfikują komunikację działań CSR/ESG. Celem badania jakościowego (6 FGIs, N=100) była analiza zaufania do różnych źródeł informacji o działaniach firm w obszarze społecznym i ekologicznym. Respondenci oceniali wiarygodność przekazów pozytywnych i negatywnych, wskazując na znaczenie danych, niezależność, przejrzystość i możliwość weryfikacji źródeł. Największym zaufaniem obdarzano raporty eksperckie i naukowe, najmniejszym – media społeczeństwowe i treści bez źródeł.

### **INTRODUCTION**

In the contemporary business environment, organizations are increasingly expected to engage in sustainable development practices and to communicate these efforts transparently and credibly. Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) initiatives

have become essential components of corporate reputation and stakeholder engagement strategies [Aguinis, Glavas, 2012; Carroll, Shabana, 2010]. However, as sustainability communication grows in volume and complexity, so too does the challenge of establishing trust in the sources through which such information is disseminated.

Trust in information about corporate CSR/ESG activities is a multidimensional construct shaped by the interplay of message content, perceived source credibility, media channel, and contextual factors [Edelman Trust Barometer, 2023; Kim, Ferguson, 2018]. In a digitalized media ecosystem, where social media influencers, corporate communications, news media, and scientific institutions all contribute to public discourse on sustainability, evaluating the trustworthiness of sources has become both more necessary and more difficult [Lock, Seele, 2016; Vraga, Bode, 2018].

Against this backdrop, the present study aims to analyze how trust is shaped in relation to various sources of information about companies' CSR and ESG activities. By drawing on six focus group interviews (N=100), the research investigates the perceived credibility of both positive and negative messages, emphasizing the roles of data, independence, transparency, and verifiability of sources.

## THEORETICAL BACKGROUND

While some research suggests that source credibility strongly influences attitudes toward CSR messages [Pomering, Dolnicar, 2009], others point to the growing importance of content transparency, third-party verification, and audience characteristics such as digital literacy [Grier, Forehand, 2003; McDougall et al., 2018]. Despite this emerging understanding, there remain critical knowledge gaps regarding how individuals interpret and evaluate CSR/ESG information across diverse channels and source types—particularly in informal or hybrid communication environments.

The present study seeks to address these gaps by investigating five research questions focused on the determinants of trust in CSR/ESG information sources. Specifically, it examines trust and information sources in CSR/ESG communications. Trust in CSR/ESG information is significantly influenced by the credibility of its source. Stakeholder theory posits that stakeholders assess the legitimacy of corporate actions based on the perceived reliability of information sources [Freeman, McVea 2001]. Studies have shown that information disseminated by independent experts or scientific institutions tends to be perceived as more trustworthy compared to that from social media platforms and influencers, which may lack rigorous verification processes [Flanagin, Metzger, 2007; Siano et al., 2017]. The proliferation of misinformation on social media further complicates stakeholders' ability to discern credible CSR/ESG communications [Metzger, Flanagin, 2013] and relates to the Source Credibility Theory [Hovland, Janis, Kelley, 1953]. Institutional trust is a foundational factor in evaluating corporate claims, especially in contexts involving ethical or sustainability dimensions. However, empirical evidence on trust in newer media forms remains inconclusive. While some studies suggest growing public skepticism toward social media content [Ren, Lee, Chun. 2023], others show that trust varies significantly across demographic groups and contexts [Vraga, Bode, 2018]. The research gap lies in the need to understand how audiences today differentiate between sources of CSR/ESG information, especially across digital and non-digital environments. This raises a key research question:

**RQ1:** Does trust in information about a brand's engagement in social and environmental activities depend on its source?

Transparency and the inclusion of empirical data are critical in establishing trust in CSR/ESG communications. Signaling theory suggests that companies can reduce information asymmetry by providing verifiable data, thereby enhancing stakeholder confidence [Spence, 1973]. Empirical evidence indicates that stakeholders are more likely to trust CSR/ESG reports that include clear data and

cite credible sources [Dando, Swift, 2003]. Moreover, third-party assurances and adherence to reporting standards like the Global Reporting Initiative (GRI) further bolster the credibility of such communications [GRI, 2021]. Despite the consensus on the importance of data transparency, there is limited knowledge on how different types of data (e.g., qualitative narratives vs. quantitative metrics) and levels of source disclosure (e.g., internal vs. third-party validation) affect trust differently in the context of social and environmental initiatives. The research gap involves understanding how audience respond to data-based versus narrative CSR/ESG communication, and whether empirical support boosts trust uniformly across contexts. Thus, this study explores:

**RQ2:** How does the presence of empirical data and transparent source citation influence the perceived trustworthiness of information about CSR/ESG activities?

Perceived financial ties between information sources and companies can adversely affect stakeholder trust. According to attribution theory, stakeholders may question the objectivity of information if they believe the source has a vested interest in portraying the company positively [Kelley, 1973]. Empirical studies have found that disclosures from financially affiliated sources are often met with skepticism, as stakeholders suspect potential bias or conflicts of interest [Mohr, Webb, 2005], what negatively impacts message credibility [Grier, Forehand, 2002]. This skepticism underscores the importance of utilizing independent sources to communicate CSR/ESG initiatives effectively. Existing literature affirms the “greenwashing” problem—where firms are suspected of exaggerating CSR claims [Delmas, Burbano, 2011]. The research gap here is the lack of qualitative insight into how financial affiliation is recognized and interpreted in diverse communication contexts. This leads to the following question:

**RQ3:** How does the perceived financial affiliation between the information source and the company influence the level of trust in the information presented?

Digital literacy plays a pivotal role in how stakeholders evaluate the credibility of CSR/ESG information on social media. Individuals with higher digital competencies are better equipped to critically assess the authenticity of content shared by influencers, often recognizing potential biases or promotional motives [Hargittai, 2010]. Conversely, those with lower digital literacy may be more susceptible to accepting such information at face value, potentially leading to misinformed perceptions of a company’s CSR/ESG efforts [Taddicken, 2014]. Most studies focus on digital literacy’s role in general media consumption or political information. There is limited research on how digital competencies affect stakeholder perceptions of CSR/ESG messages disseminated by influencers. Moreover, existing work rarely considers the role of platform-specific dynamics (e.g., TikTok vs. LinkedIn) or influencer-brand alignment in shaping credibility judgments. The research gap centers on the role of digital literacy in shaping trust in CSR/ESG communication by influencers, especially in younger or more digitally native cohorts. Thus, this study further explores:

**RQ4:** How do individuals with varying levels of digital literacy assess the credibility of social media influencers as sources of information about companies’ social and environmental initiatives?

The format through which CSR/ESG information is delivered significantly influences stakeholder trust. Communications validated by external reports or third-party assessments are generally perceived as more credible than self-reported corporate communications, which may be viewed as self-serving [Delmas, Burbano, 2011]. The presence of external validation serves as a form of assurance, signaling to stakeholders that the company’s CSR/ESG claims have been independently verified, thereby enhancing trust [Manetti, 2011]. This ties to the Third-Party Endorsement Theory [Eisend, 2006], which asserts that information supported by independent validation carries greater persuasive power than self-published content. This is particularly relevant in CSR/ESG, where credibility issues are prevalent [Seele & Lock, 2015].

While some studies have examined the role of third-party verification in sustainability reporting [Michelon, Pilonato, Ricceri, 2015], little is known about how such endorsements shape public trust in

everyday CSR messaging, especially among younger or digitally native audiences. More qualitative insight is needed into how recipients interpret and value such confirmations. Thus, the research gap involves exploring how confirmation by third parties—especially outside formal reporting—shapes trust in CSR information and how this interacts with perceived credibility and media format. Thus the question was asked:

**RQ5:** Is trust in positive information about companies higher when it is confirmed by external sources compared to when it is provided solely by the companies themselves?

This study aims to address these gaps through a qualitative investigation of how individuals assess trust in CSR/ESG information depending on the source and context. Each of these questions is situated within a relevant theoretical framework and each is associated with a distinct research gap that this study aims to explore.

## EMPIRICAL STUDIES

### Research Methods

The primary objective of this study was to analyze the level of trust in various sources of information regarding companies' positive and negative activities in the social and environmental dimensions of sustainable development, and to identify the underlying determinants of that trust [Krueger, Casey, 2015]. The research adopted an exploratory qualitative approach, aiming to develop an in-depth understanding of participants' attitudes and reasoning, without imposing a rigid *a priori* theoretical framework.

A qualitative research design was employed, using focus group interviews (FGIs) as the main data collection method. A total of six sessions were conducted with students enrolled in management-related programs ( $N = 100$ ), selected through purposive sampling to ensure diversity in demographic characteristics, academic backgrounds, and educational institutions. This purposive approach, particularly typical case sampling, was selected to elicit diverse insights on trust formation toward various information sources.

Each focus group session lasted approximately 60–75 minutes and was guided by a semi-structured interview protocol. Participants were asked to assess their level of trust in different information sources (e.g., scientific reports, corporate websites, social media platforms) and to explain the reasoning behind their evaluations. Particular emphasis was placed on capturing detailed arguments and justifications, enabling the identification of core factors influencing trust formation. All sessions were audio-recorded and fully transcribed for subsequent analysis.

To enhance the credibility and rigor of the findings, the study employed data triangulation, one of the most widely recognized strategies for improving the trustworthiness of qualitative research [Denzin, 1978; Flick, 2018]. This form of triangulation involved analyzing data from multiple participant groups, institutional contexts, or time points [Guion, Diehl, McDonald, 2011] in order to generate a more comprehensive and balanced understanding of the phenomenon under study [Patton, 2000]. It allowed for the comparison of recurring themes and divergent perspectives across six distinct focus groups. Triangulation was operationalized by conducting six independent focus group sessions with separate student cohorts (total  $N = 100$ ) representing different age groups, universities, and levels of academic advancement. During the analysis phase, similarities and differences between the groups' responses were systematically compared, facilitating the identification of common patterns and differentiating factors.

The use of triangulation contributed to the validation of key analytical categories generated through the coding process and enhanced the interpretive robustness of the results. This approach mitigated the risk of subjective bias and allowed for a more nuanced interpretation of the complex issue of trust in information sources related to corporate sustainability activities (Flick, 2018; Carter et al., 2014).

Triangulation also played a vital role in identifying the underlying causes of trust variation. It allowed for the confirmation of consensus on highly trusted sources (e.g., scientific reports) and exposed divergences in arguments surrounding more controversial sources (e.g., influencers or online forums). Final conclusions were drawn based on the recurrence of specific analytical categories and the consistency and strength of arguments across multiple groups.

The transcribed data were analyzed using a qualitative content analysis approach, facilitated by the use of MAXQDA Analytics Pro, a software tool designed for systematic coding [VERBI Software, 2023], visualization, and comparison of qualitative data. The analytical procedure followed a multi-stage process consisting of initial recognition as well as open, axial, and selective coding. Triangulation played a central role in enhancing the credibility, dependability, and confirmability of the findings. It enabled:

- Verification of the consistency of emergent themes across different focus groups,
- Identification of variation in judgments, especially concerning controversial sources such as influencers or online forums,
- Reduction of interpretive subjectivity by cross-validating insights across multiple datasets.

Moreover, the use of MAXQDA allowed for an audit trail of analytical decisions, contributing to methodological transparency and enhancing the reliability of interpretations. In conclusion, the combination of purposive sampling, focus group methodology, structured coding in MAXQDA, and data triangulation provided a robust framework for understanding the multifaceted phenomenon of trust in sources of CSR/ESG information. This methodology was particularly well suited to the exploratory nature of the research, where depth of insight and diversity of perspectives were essential [Kuckartz, 2014].

## RESEARCH RESULTS

The analysis of the collected material was conducted using an exploratory approach, applying both open and selective coding techniques [Miles, Huberman, & Saldaña, 2014; Saldaña, 2021]. Based on the principle of data triangulation – accounting for both the recurrence and variation of perspectives across focus group sessions – key thematic categories and trust-determining factors were identified. These findings provided a structured foundation for understanding how different information sources influence perceived credibility in the context of corporate sustainability communication.

The results are presented in relation to the five research questions (RQ1–RQ5) and are based on the content analysis of six semi-structured focus group interviews. The analytical process involved systematic coding of the transcripts using MAXQDA 2022 software [VERBI Software, 2023]. Initial coding was guided by the structure of the interview protocol, while inductively emerging subthemes were added to capture nuances in participants' responses. The software facilitated the categorization, comparison, and visualization of code frequencies across groups, supporting the identification of dominant patterns and minority perspectives. The findings are supported by selected verbatim quotations, summary tables, and interpretative commentary.

In response to the **RQ1** the participants consistently emphasized that the trustworthiness of information is strongly source-dependent. A pattern emerged in which academic sources, verified expert reports,

and institutional publications were deemed the most trustworthy, while social media, influencers, and marketing content were viewed with significant skepticism (Table 1).

**Table 1. Trust Levels Across Information Sources (Average Score Across Groups)**

Information Source	Avg. Trust (1-5)	Dominant View
Academic publications/scientific experts	4.8	Highest trust; seen as objective and evidence-based
Independent audit reports / ESG certifications	4.5	Trusted due to verification and objectivity
Official company websites	3.2	Mixed; seen as promotional but sometimes useful
Social media posts (Facebook, TikTok, etc.)	1.6	Low trust; perceived as manipulative or unverified
Influencer content	1.8	Viewed as commercially motivated, not objective
Traditional media (TV, radio)	2.7	Mixed trust, depending on outlet and political context

**Źródło/source:** own elaboration/opracowanie własne

Qualitative insights: “If someone posts about a company on Instagram, I assume it’s paid” and “I trust articles from scientists or official audit bodies, because they verify sources”. A few participants deviated from this pattern, for example, suggesting they “somewhat” trust influencers who specialize in a relevant area and have a history of responsible content creation.

In response to the RQ2 it is stated that the empirical backing and source citation were frequently cited as key indicators of trustworthiness. Participants valued data transparency, methodological clarity, and reference to external validations (e.g., audits, academic research) (Table 2).

**Table 2. Mention Frequency of Empirical Data as Trust Factor**

Mention Type	No. of Groups (out of 6)
Reference to empirical research	6
Source citation importance	5
Audit confirmation	4
Demand for transparency	6

**Źródło/source:** own elaboration/opracowanie własne

Qualitative insights: “If the report shows where the data came from, and it’s peer-reviewed, I trust it” and “I don’t believe vague statements. I want numbers, sources, dates”. Some individuals reported partial trust even without full citations, provided the general language was clear and “sounded credible.” Still, full empirical referencing significantly boosted credibility.

In response to the RQ3 it was stated, that the participants were highly sensitive to financial or promotional affiliations. Content perceived as being “paid for” by the company was largely distrusted. This applied to influencers, sponsored content, and even media articles if sponsorship was suspected (Table 3).

**Table 3. Trust Reduction Due to Perceived Affiliation**

Affiliated Source Type	Trust Impact (Narrative Summary)
Paid influencers	Major reduction in trust
Brand-sponsored articles	Moderate to high reduction in trust

Company-owned reports	Mixed; some trust if externally verified
Independent reviews with disclaimers	Maintained trust if financial ties disclosed

**Źródło/source:** own elaboration/opracowanie własne

Qualitative insights: "I automatically assume it's biased if the company paid for it" and "When influencers promote products unrelated to their domain, it feels fake". One minority view was that even if the source was affiliated, it could still be useful as long as the reader remained critical: "It's not about rejecting it, but checking it twice."

In response to the **RQ4** information was obtained that digital literacy clearly moderated responses. Participants with higher literacy were more likely to assess influencers critically, scrutinizing consistency, past behavior, and source linking. Less digitally literate participants sometimes assumed higher credibility based on influencer popularity (Table 4).

**Table 4. Trust in Influencers by Perceived Digital Literacy Level**

Group Type	Trust in Influencers	Key Justification
High digital literacy	Very low	"I check if they cite anything. Most don't."
Moderate literacy	Low to moderate	"Sometimes I believe them if it's authentic."
Low digital literacy	Mixed	"They seem sincere" or „It's what I see most."

**Źródło/source:** own elaboration/opracowanie własne

Qualitative insights: "If the influencer has no link to sustainability but promotes it, I don't trust them" and "My cousin reposts them a lot, so maybe they're right"? This variation highlights the need for media literacy education in sustainability communication.

In response to the **RQ5** the participants expressed a strong preference for third-party verification. Trust in positive messaging increased when the same claims were echoed by academic, governmental, or independent journalistic sources (Table 5).

**Table 5. Trust in Positive Information Based on Source Type**

Source of Positive Information	Avg. Trust Level	Remarks
Company-only	2.9	Seen as self-serving, „needs verification”
Company + external audit/report	4.4	Trusted much more due to confirmation
Independent academic/journalistic	4.7	Most trusted when aligned with company info

**Źródło/source:** own elaboration/opracowanie własne

Qualitative insights: "If both the company and a university say the same thing, I believe it" and "I don't reject company reports outright, but I need a second source". A few participants admitted trusting company-only information more readily if it was consistently positive over time and matched with their personal experience.

To enhance the transparency and interpretability of the qualitative coding process, two visual outputs from MAXQDA were generated. Table 6 presents the most frequent and widespread thematic codes, confirming the dominance of topics such as trust in external verification, data citation, and suspicion towards influencer-based communication. The co-occurrence matrix (Table 7) reveals significant overlaps,

particularly between marketing bias and influencer distrust, indicating a pattern of skepticism regarding commercial messaging.

**Table 6. Summary of key thematic codes across six focus group transcripts (MAXQDA output)**

Code	Description	Frequency	Documents
External verification	Reference to audits, third-party certification, experts	24	6
Distrust in influencers	Negative perception due to paid promotion	22	6
Need for data citation	Desire for clear sources and transparency	18	6
Marketing bias	Perceived commercial manipulation of messages	17	6
Peer recommendations	Trust in opinions of friends or other consumers	15	5
Platform credibility	Trust varies by information channel (e.g. LinkedIn > TikTok)	13	5
Source independence	Importance of source being independent from the company	12	4
Experience-based trust	Trust built on prior personal experience with brand	11	4

**Źródło/source:** own elaboration/opracowanie własne

The purpose of Table 6 is to present the main codes, their frequencies, and the number of unique documents (transcripts) in which they occurred, as these are best used to show the strength of themes and their dispersion.

**Table 7. Code co-occurrence matrix showing overlapping themes (MAXQDA)**

	Verification	Influencer distrust	Data citation	Marketing bias	Peer trust
Verification	–	3	6	5	1
Influencer distrust	3	–	4	7	2
Data citation	6	4	–	5	1
Marketing bias	5	7	5	–	2
Peer trust	1	2	1	2	–

**Źródło/source:** own elaboration/opracowanie własne

The purpose of Table 7 is to show the relationships between codes – which occur together and create complex themes (e.g. need to cite data + marketing bias = lack of trust). It is also worth emphasizing, for example, the strong co-occurrence of “Influencer distrust” and “Marketing bias” as an expression of lack of trust in commercial channels.

Taken together, the findings provide an empirically grounded understanding of trust dynamics across a range of information sources, confirming the need for transparency, citation of credible data, and independence from commercial influence to foster trust in sustainability-related communication. These insights can guide future communication strategies in CSR and sustainability, especially by emphasizing transparent citations, independent audits, and fostering digital literacy among consumers.

## RESEARCH LIMITATIONS, RECOMMENDATIONS AND DIRECTIONS FOR FUTURE RESEARCH

This study, while offering valuable insights into trust in various sources of information about companies' social and environmental activities, has several limitations that should be acknowledged. First, the qualitative nature of the research, based on focus group interviews, inherently limits the generalizability of the findings [Silverman, 2020]. While the richness of the data allows for an in-depth exploration of attitudes and justifications, the results cannot be extrapolated to a broader population without caution. The sample, although diverse in age and digital literacy levels, was geographically and culturally homogenous, which may have shaped participants' perceptions of trust and credibility in specific contexts [Bryman, 2016]. Second, although MAXQDA software was employed to ensure systematic and rigorous analysis, the coding process was based on predefined thematic categories derived from a semi-structured interview guide. This structure, while increasing comparability across groups, may have constrained the emergence of novel themes or unexpected insights, as would be encouraged in more inductive qualitative designs [Kuckartz, 2014]. Third, the dynamic and evolving nature of the digital media environment poses challenges for capturing stable patterns of trust. Media consumption patterns, exposure to misinformation, and the role of algorithmic personalization all shape perceptions of source credibility in real time [Tandoc, Lim, Ling 2018; Tsafati, Cappella, 2003]. The study reflects participants' views at a specific moment and does not account for temporal changes resulting from sociotechnical transformations.

Based on the findings of this study, several recommendations can be made to improve communication practices concerning CSR/ESG information. First, organizations should strive to enhance transparency and credibility by engaging with independent third parties, such as non-governmental organizations, certifying bodies, or academic institutions, to externally verify the accuracy of their sustainability claims [Lyon, Montgomery, 2015]. Establishing such partnerships may mitigate skepticism and strengthen the perceived objectivity of communicated content. Furthermore, full disclosure of commercial relationships between the communicator and the company is essential, particularly in cases involving influencers or paid media channels. Such transparency helps reduce perceived bias and strengthens stakeholder trust [Audrezet, de Kerviler, Moulard, 2020]. Another recommended approach is to implement evidence-based communication practices by explicitly referencing data sources, methodologies, and evaluative criteria in public-facing sustainability messaging. This level of detail not only reinforces credibility but also allows audiences to independently assess the reliability of the information. Lastly, organizations are advised to tailor the format and complexity of their content to accommodate varying levels of digital literacy and engagement among audiences. This may be achieved by combining accessible communication tools, such as infographics or concise summaries, with more technical elements like full sustainability reports or methodological appendices, thereby fostering both inclusiveness and accountability [Parguel, Benoît-Moreau, Larceneux 2011].

The present research also opens up several promising directions for future inquiry. Quantitative studies could be conducted to test the causal relationships and prevalence of identified trust determinants across larger and more representative samples, thereby enhancing the generalizability of findings [Hair et al., 2020]. To this end, five research propositions were formulated, based on the qualitative analysis presented in this study:

**P1:** Trust in information about CSR/ESG activities is higher when the source of information is an academic institution or an independent expert, compared to when it originates from social media platforms.

**P2:** The presence of empirical data and clearly disclosed sources of information positively influences the level of trust in corporate sustainability communication.

**P3:** Information sources perceived as financially affiliated with the company are considered less trustworthy than those regarded as neutral.

**P4:** Individuals with higher levels of digital literacy exhibit lower trust in content shared by social media influencers.

**P5:** Information about companies' positive actions is more likely to be trusted when it is supported by external reports than when it is communicated directly by the companies themselves.

Additionally, cross-cultural research is warranted to explore how cultural dimensions, levels of institutional trust, and national media systems shape individuals' trust in CSR/ESG information sources, particularly in non-Western or under-researched regions [Hofstede, Hofstede, Minkov, 2010].

## CONCLUSIONS

The results demonstrate that trust in information about companies' CSR and ESG activities is significantly influenced by the source's perceived independence, empirical grounding, and transparency and independence from financial affiliations, and digital literacy of the recipient. Participants consistently expressed the highest levels of trust toward academic publications, independent experts, and audit-based reports. It means that they preferred verified and transparent information, particularly when it aligned with multiple independent sources. In contrast, low trust levels were associated with social media influencers, unverified content on platforms such as TikTok or YouTube, and marketing materials produced by the companies themselves. Minority views added nuance, especially around trust in influencers and company reports when contextualized by personal experience.

The use of MAXQDA 2022 enabled a rigorous and systematic comparison of themes across the six focus groups. Although the responses were generally aligned across participants, the analysis also identified notable outlier views, particularly in relation to social media trust and the perceived value of user-generated content. These minority perspectives offer critical insights into the complexity of information evaluation and the diversity of media literacy levels among consumers.

In line with its primary aim, the study demonstrates how different types of sources are evaluated in terms of trustworthiness when communicating CSR and ESG activities. The findings highlight the preference for independent and evidence-based information, while also pointing to the challenges posed by unverified and influencer-driven content. Importantly, the research goal has been achieved by identifying both the key drivers of trust and the types of content that are systematically distrusted by consumers. At the same time, the study also reveals areas requiring further exploration, particularly the dynamic role of social media platforms and the contextual factors that may increase or decrease trust in non-traditional sources. Future research should therefore extend the analysis to larger and more diverse samples and investigate how evolving digital communication practices might reshape patterns of trust in CSR/ESG information.

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