Engaging in Corporate Philanthropy during the COVID-19 Crisis and Corporate Reputation: a Case Study on Inditex

Ana Barreda Pérez

Supervisor: Laura Aymerich Franch

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Research projects of the Department of Communication postgraduate programmes

Department of Communication

Universitat Pompeu Fabra
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Abstract

The purpose of this paper is to examine whether engaging in corporate philanthropy disaster relief efforts has a significant positive impact on corporate reputation. This case study focuses on the Spanish brand Inditex during the COVID-19 crisis. During the climax of the pandemic, Inditex engaged in several philanthropic contributions such as providing sanitary material to hospitals that lacked resources while the Spanish government struggled to obtain them. Drawing from attribution theory, we analyzed the relationship between Inditex’s philanthropic contributions and the impact they have had on its corporate reputation as well as the mediating role of causal attributions. Using a mixed-method approach, we collected data by means of an online survey and textual analysis of social media regarding the impact of said contributions on individuals’ corporate perception; as well as the attributions inferred to its motives. Findings show that Inditex’s reputation has not been significantly impacted by its philanthropy.

**Keywords**: corporate philanthropy, corporate reputation, CSR, public relations, disaster relief, reputation management, Inditex
# Table of Contents

1. **Introduction** (432) .......................................................... 1

2. **Literature Review** (3.892) ........................................... 2
   2.1 Corporate Social Responsibility ............................................. 2
   2.2 Corporate Social Responsibility and Corporate Reputation .............. 4
   2.3 CSR, Corporate Reputation and Public Relations ........................... 6
   2.4 Context ........................................................................ 7
   2.5 Previous Research .......................................................... 9
   2.6 Attribution Theory ........................................................... 10
   2.7 Summary .................................................................... 12

3. **Methodology** (2.200) ....................................................... 12
   3.1 Research Questions .......................................................... 12
   3.2 Methodological Approach and Research Design ............................ 13
   3.3 Sampling ....................................................................... 14
   3.4 Data Collection and Analysis ................................................. 16
   3.5 Ethical Implications .......................................................... 17
   3.6 Limitations ................................................................... 18

4. **Findings** (2.871) .............................................................. 19
   4.1 Effects on Corporate Reputation ............................................. 19
       4.1.1 Effects on Purchasing Behaviour ...................................... 22
   4.2 Causal Attribution to Inditex’s Motives ..................................... 24
       4.2.1 Values-Driven Motives .................................................. 24
       4.2.2 Egoistic-Driven Motives ................................................. 25
       4.2.3 Scepticism and Trust ..................................................... 27
   4.3 Information Acquisition ..................................................... 29

5. **Discussion and Practical Implications** (1.940) .................... 31

6. **Conclusions** (655) ............................................................ 36

References ............................................................................... 39

**Appendices** ....................................................................... 46
   I. Textual Analysis Sampling .................................................... 46
   II. Questionnaire ................................................................. 46
   III. Ethics Forms .................................................................. 48

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1. Introduction

The link between Corporate Social Responsibility (CSR), corporate reputation and the mediating role of the publics’ attributions to their motives has raised significant academic interest (e.g. Ellen, Webb & Mohr, 2006; Vlachos, Tsamakos, Vrechopoulos & Avramidis, 2009; Skaremas & Leonidous, 2013). These studies suggest there is a positive correlation between firms engaging in CSR and an enhanced corporate reputation, improved financial performance and stakeholders’ relations (Hillenbrand & Money, 2007; Hall, 2006; Groza, Pronschinske & Walker, 2011; Vázquez, Lanero, García & García, 2013; Godfrey, 2005). However, some authors point out that if campaigns are not strategically communicated, scepticism and negative attributions to its motives might render its efforts contra productive in terms of reputational outtakes (Shim & Yang, 2016; Du, Bhattacharaya & Sen, 2010). Nonetheless, the public now more than ever expects companies to define their role as social actors and to apply responsible and ethical standards to their business functions (Vanhamme, Lindgreen, Reast & van Popering, 2012). However, as far as we are aware, few attempts have been made to research the link between CSR initiatives and reputation in the context of disaster relief, particularly in the field of public relations (Chen, Cheng & Hung-Baesecke, 2019). Therefore, it is important to further explore how engagement in corporate philanthropy within the context of sudden natural or health disasters might differ from conventional CSR in terms of reputation effects.

The aim of this study, thus, is to contribute to scholarship and practise by focusing in one case in particular: Inditex, one of the leading clothing brands both in Spain and internationally. This study takes a look at the philanthropic contributions and initiatives taken by Inditex during the climax of the COVID-19 pandemic in Spain in March and April to ease the difficult situation faced by Spanish hospitals and to lessen the shortage of material. Drawing from literature concerning CSR, strategic communication, reputation management, stakeholder theory and an attribution theory framework, the purpose of this dissertation is to study the impact of said contributions on Inditex’s corporate reputation. Secondly, it aims to examine the mediating role of the attributions inferred from the publics to the motives behind them. In other words, to explore how causal attributions might have helped or deterred Inditex from improving its reputation. This dissertation used a mixed-method approach consisting on an online survey and textual analysis on social media content. Findings from this study provide
several potential implications to add to the literature and practice of public relations. Firstly, regarding the importance and process of professionals evaluating reputational outcomes from engaging in CSR; what and how messages regarding corporate philanthropy, particularly concerning the intentions behind, could be conveyed; and, finally, how the source of information could potentially influence that process.

2. Literature Review

2.1. Corporate Social Responsibility

Literature and research surrounding the concept and definition of CSR has been extensive throughout history. Even though the idea of businesses being socially responsible goes back to the turn of the 20th century (Clark, 2000), authors started formally writing about it during the last fifty years (Carroll, 1999). Despite abundant writing concerning the definition of CSR and its implications, some authors agree that the field lacks a consensus as to what CSR means, the issues it encompasses and to establish models to implement campaigns and measure its outcomes (Carroll, 1979; Clark, 2000; Ihlen, Bartlett&May, 2011). Different authors use various terms to refer to the relationship between corporations and society: some use corporate citizenship — which puts the focus on the corporation’s political role—; others use corporate responsibility or corporate sustainability —which broadens the firm’s role to other areas such as the environment (Ihlen et al., 2011). However, the most used term is Corporate Social Responsibility (CSR). Despite the ambiguity in regards to the concept of CSR, the most agreed upon definition is the one given by Carroll in 1979:

“to fully address the entire range of obligations business has to society, it must embody the economic, legal, ethical and discretionary categories of business performance”

(Carroll, 1979, p. 499)

In other words, CSR is the idea that businesses’ responsibilities go beyond their fundamental concerns of performing economically and rather have other responsibilities towards society that are intrinsic, and not separate, of the total of their responsibilities (Carroll, 1999). Therefore, a business not only has economic responsibilities to produce goods and services needed and wanted by society; it also has a legal responsibility to produce those goods or services within a set of legal requirements established by society through laws and regulations. Thirdly, a business has a responsibility to behave in ethical ways that might not be regulated by law but are nonetheless expected by society.
Finally, businesses have discretionary responsibilities—voluntary or philanthropic as Carroll later labelled them (Carroll, 1999)—, that are purely voluntary and left to the manager’s choice, not society, whether to engage in them or not. Therefore, business that do not assume discretionary responsibilities are not unethical per se, as it is solely the business’ desire to engage in social issues what guides them, and not society expectations (Carroll, 1979).

Through his Social Performance Model, Carroll (1979) also addresses which issues can or should a business be socially responsible about. However, social issues are constantly changing and differ for different types of businesses. Managers, when deciding which social issues to tackle, might take into consideration aspects such as government pressure, the fit of the issue to the organisation’s goals or public relations value (Holmes, 1976). In his model, Carroll (1979) defines the philosophy of responsiveness of CSR as “the philosophy, mode or strategy behind business (managerial) response to social responsibility and social issues” (p. 501). In other words, a firm’s capacity to take action in social issues and the way these actions are taken (e.g. reactive, proactive, withdrawal) (Carroll, 1979).

CSR takes form in many activities and tackles issues concerning many areas; another reason why authors have difficulties reaching a consensus about the scope of CSR (Carroll, 1979). Cited by Werder (2008), Kotler and Lee (2005) categorize CSR into five main activities: cause promotion, which involves businesses raising awareness about a particular cause to persuade people to donate to or volunteer for said cause. Cause-related marketing: in most cases the most beneficial for business in terms of profit-making (Skarmeas&Leonidous, 2013). It involves business donating part of the revenue generated by a product or service to a cause or NGO. Thirdly, corporate social marketing whose final goal is to change, support or influence behaviours or actions. Corporate philanthropy consists in donations, either in-kind or monetary, or other types of contributions such as providing technical expertise, equipment or facilities. Finally, community volunteering, mainly coordinated by the organisation itself but often chosen and undertaken by employees in exchange of paid time-off. Other authors include in the scope of CSR activities such as sponsorships and community relations, which is the most common form of CSR alongside corporate philanthropy (Hall, 2006; Moloney&McGrath, 2020).
For this study we will be focusing in corporate philanthropy as it was the type of CSR initiatives undertaken by Inditex during the COVID-19 crisis in Spain. According to Hall (2006), many scholars have agreed that there is a significant positive linkage between businesses engaging in corporate philanthropy and achieving their corporate goals. These positive outcomes include improved financial performance, cultivated stakeholder relations and an enhanced corporate reputation (Hung-Baesecke, Chen&Boyd, 2016). In this last regard, some authors have even asserted that corporate philanthropy, due to its non-reciprocity nature, can “under certain circumstances, generate positive moral (...)” or reputational, “(...) capital, which provides the firm with insurance-like protection for its relationship-based intangible assets” (Godfrey, 2005, p. 781; Lii&Lee, 2012).

2.2. Corporate Social Responsibility and Corporate Reputation

Within CSR, there has been extensive research aiming to understand the link between a firm’s reputation, stakeholders’ attributions to a business’ image and its benefits for the firm’s goals (Sen, Bhattacharaya&Korschun, 2006). In consequence, CSR is often used as criteria to measure a corporation’s reputation in the eyes of the public (Ellen et al., 2006), and vice versa; corporate reputation is used to measure a corporation’s social performance (Clark, 2000). This extensive literature arises from the concern of many businesses in making clear their involvement in social issues to their stakeholders in a market that is increasingly competitive; and with social and ethical expectations from publics rising each day (Vázquez, Lanero, García&García, 2013). Despite having established that there is a link between reputation and engaging in CSR, researchers have not yet managed to clearly determine how reputation and CSR interact (Cho&Hong, 2009; Hillenbrand&Money, 2007). Still, their attempts to uncover this link have led them to draw some conclusions. The first one is that good corporate reputation generated from CSR provides the firm with valuable intangible assets that help the firm achieve its goals (Godfrey, 2005; Shim&Yang, 2016). Ihlen et al., (2011) call it long-term profit maximizing, and suggest that, besides developing a good reputation, engaging in CSR also enhances legitimacy, provides competitive advantage and might even reduce cost and risk. In business management, some authors have asserted that, enhancing consumers attributions toward a brand’s reputation by getting involved in CSR might have indirect effects in their sales, thus making social initiatives profitable (Vanhamme et al., 2012; Fernando, 2010; Groza et al., 2011).
What most authors from many different areas, such as corporate administration, communication, marketing, advertising and public relations, agree in is the importance of the link between CSR and reputation from a stakeholder theory perspective (Moloney & McGrath, 2020; Carroll, 2011; Hildebrand, Demotta, Sen & Valenzuela, 2017; Hall, 2006; Clark, 2000; Werder, 2008). This is due to the fact that each of the business’ stakeholders is crucial to the success of the firm, and the interactions between the firm and stakeholders are decisive for that (Moloney & McGrath, 2020).

Corporate philanthropy in particular is a key type of initiative within CSR as, in the words of Godfrey (2005):

“stakeholders construct reputational assessments and evaluations of the firm’s various activities that generate positive or negative reputational capital”

(Godfrey, 2005, p. 779)

By contributing in social issues beyond what is expected by society, corporations generate this “philanthropic moral reputational capital” that will, in turn, determine the beliefs held by stakeholders and potentially influence the actions they take toward the firm (Godfrey, 2005, p. 783). As mentioned in the previous section, this can be important for businesses in the case of a crisis as it creates insurance-like benefits. Businesses with a consistent history of philanthropic contribution and a solid reputation as socially responsible entities are more likely to be given the benefit of the doubt by stakeholders in terms of intentionality or negligence if involved in a negative scenario (Godfrey, 2005). Furthermore, when firms generate goodwill, stakeholders are more resilient to negative information that might diminish their perception of the company (Skarmeas & Leonidou, 2013). Conversely, other studies have shown that corporate philanthropy does not always have repairing effects for a corporation’s reputation after a crisis, and thus using them as a corrective measure should be carefully thought out (Cho & Hong, 2009). This, again, shows the complex relation between CSR and reputation.

Within the field of public relations, stakeholders’ attributions are quite relevant as reputation management is one of the main functions undertaken by public relations practitioners (Clark, 2000).
2.3. CSR, Corporate Reputation and Public Relations

Many authors agree that, usually, the function of communicating, implementing or advising CSR activities falls within the scope of public relations practitioners’ functions (Bartlett, 2011; L’Étang, Lugo-Ocando & Ahmad, 2011). In fact, the evolution between CSR and public relations throughout history shows that both fields established themselves in a parallel fashion. It was mostly in the 1970s and 1980s when the rise of interest in CSR by business managers coincided with an increase in their concern for corporate image and reputation (Clark, 2000). In the words of Vlachos et al., (2009), companies “invest heavily not only in good actions but also in communicating them” (p. 170).

Public relations departments communicate a corporation’s CSR initiatives mainly through the firm’s official channels. It is usually done through annual reports presenting figures and outcomes, news releases or entire sections on their website dedicated only to CSR. Some organisations sometimes invest in paid media such as TV advertisements, billboards or packaging (Duet et al., 2010; Hung-Baesecke, Chen & Boyd, 2016). A study by Uzunoglu, Türkel and Akyar (2017) showed that social media is becoming one of the most relevant channels for public relations practitioners to communicate CSR as information is easier to access, more interactive and engaging, and a great tool to assess the publics’ response to CSR initiatives. However, establishing strategic and favourable relationships with traditional news media channels is also crucial for public relations practitioners tasked with communicating CSR. This is because, despite having less control over the message conveyed, practitioners can still attempt to get across their implicit framing of said message (Van den Heijkant & Vliegenthart, 2018). Furthermore, by providing the media with accessible material, public relations practitioners are able to reach stakeholders the organisation would not otherwise interact with and also provide their message with more legitimacy and credibility by having third-party endorsement and seeming newsworthy (Carroll, 2011; Smith, 2013). Nonetheless, some authors such as Eisenegger and Schranz (2011) suggest that, in the field of communication and public relations, “many studies analyze the CSR communication of companies but without measuring their (reputation) effects” (p. 140).
Critical voices within the field have raised concerns regarding the complex ethical relationship between public relations practice and communicating CSR. This concern stems mainly from the genuineness behind CSR initiatives’ motivations, which in many cases might only be driven by reputational concerns and not a true desire to become an actor of social change. Furthermore, critical voices have also put into question the concept of power behind CSR initiatives, as in some cases, it is the organisation who reaps greater benefits from CSR rather than the recipient itself (L’Étang et al., 2011; Ihlen et al., 2011).

2.4. Context

This case study aims to research the particular case of a Spanish textile company — Inditex—, which during the COVID-19 health crisis in Spain undertook various corporate philanthropic initiatives. Inditex is one of the leading clothing manufacturers nationally and internationally; and was founded and owned by Amancio Ortega. Inditex is a member of the IBEX35, comprised by the 35 companies with the highest net worth within the Spanish stock market (Bolsa de Madrid, 2020). Its most well known brands are Zara, Zara Home, and Bershka to name a few. According to Inditex’s website, it is estimated that the company has invested around 49.2 million euro in a number of social and environmental causes besides complying with legal and ethical requirements (Inditex, 2020c). Some include collaborating with Water.org to provide potable water to countries such as Bangladesh (Inditex, 2020a); or cooperating with Doctors Without Borders to ease the Syrian refugee crisis (Inditex, 2020b). Amancio Ortega also created his own philanthropic organisation separate from his company: the Amancio Ortega Foundation. Its main projects consist in granting different types of scholarships or providing hospitals with machinery for oncologic treatments (Fundación Amancio Ortega, 2020a). However, since March 2020, the most discussed, praised or questioned philanthropic contributions made by Amancio Ortega and Inditex were the ones that took place as a result of the COVID-19 health crisis in Spain.

The Spanish Government announced the state of emergency on the 14th of March, requiring all citizens that could, to stop all working activity and to isolate themselves in order to stop the virus from spreading further (BOE, 2020; Dirección de Gobernanza Pública, 2020). Cases of infection and deaths were rising by the hundreds each day and hospitals soon got swamped by high numbers of patients they didn’t have
enough room for, material or staff to assist; or enough tests to control the spreading of the virus (20Minutos, 2020a; Pérez, 2020). Citizens also had trouble finding masks, gloves or gel in order to keep up with the sanitary protocols; and the available ones had risen considerably in price (Molins-Renter, 2020; Toral, 2020). Within this context, Inditex, alongside the Amancio Ortega Foundation, set into motion sporadic philanthropic contributions to aid the government and the citizenship during this sanitary crisis. The main and first contribution was to provide public hospitals with approximately more than 35 million units of sanitary material — face masks, gloves, coats, tests etc — funded by the company (El Periódico, 2020; Salgado, 2020). Other major Spanish companies, such as El Corte Inglés or SEAT, announced they would temporarily suspend the salaries of their staff as they could not finance them after production or sales had been stopped (Salvatier, 2020; Cordero, 2020). Thus, employees that had had to forcibly stop their activity had to request government aid in order to receive 75% of their incomes. Inditex, however, decided not to implement this measure and to continue paying their salaries during lockdown, funding them at a 100% with the company’s resources (Cortizo, 2020; Europa Press, 2020). Later on, Inditex put part of their facilities and material available to produce coats for sanitary staff as they were also scarce and sometimes not reliable enough (Arbat, 2020; Caparrós, 2020).

Following these initiatives, some political or influential figures, employees, as well as the general public raised their voices both in praise and scepticism. The most critical towards Inditex considered that it was not a company’s place, but the government’s, to provide for or manage sanitary material for hospitals (Rodríguez, 2020). Others pointed out to Inditex’s potentially questionable forms of making profit, such as hiring staff in developing countries under dubious conditions; the low incomes and precarious situations of its national employees (García&López, 2020; Ramos, 2020; Oliver, 2018); and what some consider as insufficient the amount of taxes paid yearly by such a big corporation (20Minutos, 2020b; Carrasco, 2020). In other words, opinions were quite divided regarding the role played by Inditex during this crisis and the complex ethical and moral attributions to it. This was evident by the discussion generated in social media and public spheres, such as TV, by all type of voices (Yotele, 2020a; Yotele, 2020b; 20Minutos, 2020b; ElPlural, 2020).
2.5 Previous Research

As seen on previous sections, the interest toward CSR and its different benefits for businesses has driven many authors to research about it. However, this literature review has also brought to light a lack of research conducted concerning CSR initiatives — particularly corporate philanthropy — and its reputational outtakes during extraordinary, unexpected natural or health crisis. Most of the literature reviewed here has unarguably helped us achieve a better understanding of the concepts and practices regarding corporate philanthropy and reputation. However, these are set within controlled contexts, in which the public relations practitioner can strategically plan the CSR initiatives or campaigns; as well as the messages and channels through which these initiatives are to be communicated (e.g. Ellen et al., 2006; Hildebrand et al., 2017; Shim & Yang, 2016). Despite natural disasters such as tsunamis, hurricanes or — like the COVID-19 —, health crisis, becoming an important CSR topic for organisations due to their global and negative impact on societies, few studies have researched the reactions from the publics toward these corporate philanthropic contributions for disaster relief (Chen, et al., 2019). Even though disaster relief efforts have highlighted the key role played by corporations to manage, respond or mitigate these events, few studies have explored how taking action might be beneficial for the corporation itself, especially in terms of reputation (Johnson, Connolly, Carter, 2011; Muller & Kräussl, 2008).

Authors from other areas of study have made an effort to fill this gap by researching CSR initiatives undertaken during exceptional times. For instance, business management studies have attempted to uncover the link between disaster relief corporate philanthropy initiatives and enhanced financial performance (e.g. Muller & Kräussl, 2008; Muller & Kräussl, 2011; Madsen & Rodgers, 2015; Vázquez et al., 2013). As far as we know, there have been fewer attempts to assess the outcomes of CSR initiatives during natural disasters in terms of reputation and causal attributions. Some have explored the ascription of genuineness to its motives (e.g. Fernando, 2007; Fernando; 2010). However, these were done taking into account only the attributions of internal stakeholders that were in charge of setting up the CSR initiatives, and not external stakeholders like we attempt to do. Other authors concerned with this same topic limited their research to CSR initiatives conducted in very specific ways (mobile-enhanced) (e.g. Chen et al., 2019).
Furthermore, none of these studies were undertaken within the specific cultural, political and economical context of Spain. This is a literature gap that we could attempt to fill, since most of previous studies have been undertaken in different cultural contexts. This could be relevant as some authors agree that CSR communication and the relationships built through it can be affected by historical, cultural and country-specific aspects (Eisenegger & Schranz, 2011; L’Étang et al., 2011).

2.6. Attribution Theory

Many of the authors mentioned have drawn from stakeholder theory to conduct their research concerning the link between the role of CSR and corporations building or enhancing their relationships with key stakeholders. This is because many agree that these relations mutually benefit the firm and stakeholders; and that they are essential for the achievement of the organisations goals (Moloney & McGrath, 2020). However, this case study is concerned with a firm’s reputation; the motives attributed to its philanthropic contributions and, more importantly, with an unexpected event that could not, potentially, be strategically managed or communicated as conventional CSR practices usually are. Therefore, this case study draws from attribution theory.

Attribution theory is relevant to delve into the publics’ sense-making, especially within CSR, since “stakeholders’ attributions of the motives underlying a company’s CSR activities are crucial” (p. Du, et al., 2010, p. 10). Attribution theory aims to study how individuals perceive causes for other actors’ behaviours and actions and the consequences of such perceptions. Individuals, consciously or unconsciously, interpret and attribute causes to other people’s actions and, in turn, their own behaviours are determined by these interpretations (Kelley & Michela, 1980). In the words of Gilbert and Malone (1995): “people care less about what others do than about why they do it” (p. 21). However, constructing interpretations of others is difficult as it relies on elements that cannot be observed, like motives, beliefs or intentions. Thus, individuals must rely on elements that can be observed in order to infer causes to their behaviour: words and actions (Gilbert & Malone, 1995). Furthermore, attributions are influenced by its antecedents. First, individuals attribute causes to other individuals’ actions depending on information. Individuals compare the consequences of an actor’s actions with the consequences of other actions they could have taken and then draw attributions. Secondly, beliefs influence the attributional process. More specifically, the
observer’s beliefs in regards to the actions they would have taken in a similar situation. Finally, the perceiver’s interest to make particular attributions will be determined by their motivation, either to understand someone else’s behaviour in an open-ended way or in regards to a specific causal question (Kelley & Michela, 1980).

The first authors to develop attribution theory differentiated two main types of causal attributions: internal and external (Kelley & Michela, 1980). Internal attributions assign the cause of an action to the actor, whereas external attributions assign the cause of an action to situational and environmental circumstances (Gilbert & Malone, 1995; Skarmeas & Leonidous, 2013). In the case of CSR, attributions might be divided into intrinsic and extrinsic. That is, organisations might engage in CSR due to public interest and genuine concern for the social issue or, conversely, they might engage for firm-serving motives or to increase profits (Kim & Lee, 2012; Du et al., 2010; Sen & Bhattacharaya, 2016).

However, authors studying the link between attribution theory and CSR conclude that the attributional process is more complex, and previous distinctions might be too simplistic. In other words, stakeholders are capable of attributing more than two types of motives to CSR; and these different motives are not mutually exclusive and can be attributed at the same time (Vlachos et al. 2009; Chen et al., 2019). The most referenced classification is the one by Ellen et al. (2006). They differentiated four types of causes that stakeholders attribute to CSR. First, self-centred motives that could be either driven by egoistic motives — the firm is exploiting the awareness generated by the social cause rather than supporting it —, or strategic motives; a win-win situation in which the firm contributes to the cause but also recognises the benefits of contributing to attaining business goals. Most participants reacted negatively to the former and positively to the latter, as they recognise profit-making is part of the organisation’s nature, so long as these motives were communicated honestly. Secondly, they differentiated into other-centred motives: those that are driven mainly by values — genuine concern and care for the cause — and those that are driven by the external pressure of stakeholders to engage in CSR. In this case, most individuals tend to infer positive attributions to the former and negative to stakeholder-driven motives (Ellen et al., 2006; Skarmeas & Leonidous, 2013).
Despite these theorisations, it is still unclear how corporate social behaviours and communications influence the perceptions of publics and, in turn, how this associations toward corporate social behaviour influence reputation outcomes (Ellen et al., 2006; Vlachos et al., 2009; Chen, et al., 2019). Furthermore, elements such as scepticism, trust or genuineness render the attributional process more complex (Shim & Yang, 2016; Hung, et al., 2016; Fernando, 2010; Fein, 1996; Skarmeas & Leonidous, 2013). Nonetheless, for a case study that focuses on reputational outtakes resulting from corporate philanthropic initiatives, we consider that studying this relation from an attribution theory standpoint is relevant as “favorability toward a social program is contingent on certain attributions consumers make regarding organizational motives” (Groza et al., 2011, p. 640).

2.7. Summary

Throughout the literature, we have reviewed the link between CSR and public relations and strategic communications’ scholarship. We have also reviewed the link between CSR activities, reputation and the role played by public relations as a reputation manager. We have also provided a brief summary of the social context in which this study takes place and of Inditex’s particular case. By summarizing previous research on this topic, this section points out some of the gaps that this study could potentially fill. Finally, we have provided a summary of the literature regarding this study’s theoretical background: attribution theory.

3. Methodology

3.1. Research Questions

Taking into account the literature reviewed and the research conducted, this study aimed to fill some of the gaps pointed out previously and to contribute to the scholarship of public relations and strategic communication, particularly in the field of CSR and reputation in disaster relief contexts. To do so, this study focused in the case of Inditex and its philanthropic contributions during the COVID-19 health crisis in Spain during the months of March and April and posed the following research questions:

RQ1: Did Inditex’s engagement in corporate philanthropic disaster relief initiatives during the COVID-19 crisis significantly contribute to a positive corporate reputation?
Based on assertions by other authors, the purpose of this RQ1 was to further explore positive outcomes in reputational capital by brands that regularly engage in CSR initiatives but in an extraordinary context. Furthermore, other researchers have suggested a correlation between corporate philanthropy and an enhanced financial performance (Muller & Kräussl, 2008; Muller & Kräussl, 2011; Madsen & Rodgers, 2015) besides an improved reputation. Thus, to further develop RQ1, we also took a look at purchasing behaviour and compared its results to Inditex’s reputational outcomes.

The second research question was inspired by studies undertaken by authors such as Ellen et al., (2006) or Skarmeas and Leonidou (2013) and draws from attribution theory. Its purpose was to examine how the attributions inferred by the publics to the motives might influence the link between Inditex’s engagement in philanthropic contributions and its reputational capital:

RQ2: How do causal attributions by stakeholders affect Inditex’s corporate reputation after engaging in corporate philanthropic contributions during the COVID-19 crisis?

To examine RQ2 further in-depth we posed the following two hypotheses:

H1: We expect a positive correlation between attribution of values-driven motives to Inditex’s contributions during the COVID-19 and Inditex’s corporate reputation.

H2: We expect a negative correlation between attribution of egoistic-driven motives to Inditex’s contributions during the COVID-19 and Inditex’s corporate reputation.

3.2. Methodological Approach and Research Design

This dissertation takes an interpretative epistemological approach to research. Interpretative researchers consider that human beings make a meaning of social reality; and that their behaviour is conditioned by the meanings they have created regarding reality, their own acts and other human beings’ actions. Therefore, it is the role of an interpretative researcher to study social beings’ sense-making processes; and to make their own interpretation of their actions and points of view toward the social world (Bryman, 2016; Daymon & Holloway, 2011).

Regarding research design, this dissertation takes form as a single-case study, as one organisation in particular was studied, within a specific context, with as much as in-
depth possible (Bryman, 2016; Norander&Brandhorst, 2018). Case studies are both the process and result of research, and can be particularly appropriate to study human and social phenomena (Norander&Brandhorst, 2018; Gillham, 2000). Furthermore, case studies are traditionally embedded in the inductive approach to research, as they do not aim to generalize its findings but to generate theories from its findings (Bryman, 2012). Case studies are not limited to one type of method, and can use both quantitative and qualitative methods to collect data (Bryman, 2012). Although this research design is usually dominated by qualitative approaches, using quantitative methods expands the scope of evidence gathered on the topic by using different sources (Gillham, 2000). In case studies, using both types of methods and several sources of data helps ensure validity and triangulation (Gillham, 2000; Daymon&Holloway, 2011). Thus, we considered appropriate to take a mixed-method approach to research using both an online survey and textual analysis on social media content.

3.3. Sampling

For the online survey, non-probability sampling was used in the form of convenience sampling. The questionnaire was posted on social media and participation was encouraged through those channels, always ensuring that participation was done in a complete voluntary way. Therefore, the sample for the questionnaire was available by means of accessibility (Bryman, 2012). The sample size for the questionnaire was of 141 participants. The mean age of participants was 33 years old ($SD=11.73$). The majority were female (72.3%) and 27.7% were male. Out of the 141 participants, 60.3% held a graduate degree; 24.1% had vocational training, 9.2% a high school diploma and the rest had either secondary or elementary school education.

Figure 1: Participants’ Gender Percentages
Participants were asked whether they were aware or not about Inditex’s contributions during the COVID-19 crisis. Those who answered that they were unaware were redirected to the following section regarding Inditex’s contributions beyond COVID-19. Thus, participants unaware of the contributions during the COVID-19 were not able to answer questions regarding Inditex’s reputation after its disaster relief efforts, neither about their attributions to its motives.

The results from the online survey revealed that 96.5% (N=136) knew who Inditex was, being Zara and Bershka the most recognised brands. A 51.8% of participants (N=141) were aware of the philanthropic contributions undertaken by Inditex during the COVID-19 crisis. This, in turn, resulted in a sample size of 73 participants that were valid to examine the impact of said contributions on Inditex’s reputation and the attributions to their motives. Two demographic questions were designed as control variables in order to exclude potential participants; Inditex’s employees and participants with experience in public relations. Of them, 90.8% were not employees from Inditex and 85.1% did not have studies or worked within the field of public relations. Since our sample size was already quite small, we decided not to exclude participants that fell into those categories.

For textual analysis, purposive sampling was used, more specifically, generic purposive sampling (Bryman, 2012). According to Bryman (2012), even though purposive sampling in qualitative methods is a form of non-probability sampling,
contrary to convenience sampling, this approach is done with the research goals in mind and not just accessibility. The sample size was 60 comments posted by users on social media. The sample was taken from comments left on two newspaper’s articles (La Vanguardia) shared on the official newspaper’s Facebook (Appendix I). The two articles depicted Inditex’s two main philanthropic contributions: the donation of sanitary material and the economic support of Inditex’s staff by paying their full salaries. From each post, the first 30 comments were selected as they are ranked higher by relevance and response rates.

3.4. Data Collection and Analysis

In terms of quantitative methods, we used an online survey through Google Forms to gather data. The questionnaire was created through this tool and made available to the participants once ethical approval was obtained. Online surveys are a useful method for gathering quantitative data regarding the attitudes of participants and statistically estimate its characteristics (Albudaiwi, 2018). They allow participants to feel more comfortable in expressing their opinions, especially when it comes to sensitive topics, when their identities remain confidential (Albudaiwi, 2018). This method was chosen to address both research questions: first to gather data for RQ2 about the beliefs and attitudes of participants regarding Inditex’s motives to get an insight on their attributional processes; and secondly for RQ1 concerning the impact of their attitudes and attributions on Inditex’s corporative reputation (see Appendix II for the complete set of questions). To ensure measurement and inferential validity as well as replication and reliability (Bryman, 2016; Daymon & Holloway, 2011), items for the questionnaire were inspired by measures validated by previous authors. Once the questionnaire had been designed, we translated the measures to Spanish to fit with the context. Once the data had been collected, the resulting excel was downloaded and participants’ answers were transferred to SPSS v26 to begin analysing.

For the qualitative approach, this dissertation used textual analysis of social media content as the main method. Textual analysis is a useful method in communication studies as it helps understand how individuals make sense of the world and communicate their experiences (Hawkins, 2018; McKee, 2003). Texts are influenced by the context they are embedded in, but they are also a reflection of broader cultural, historical and social structures (Hawkins, 2018; Fairclough, 2003). In the
particular case of Inditex and its philanthropic contributions, analysing how individuals conveyed their interpretations of said initiatives and its motives could be decisive in determining their effects in terms of corporate reputation. Furthermore, by using textual analysis we aimed to provide a more insightful and in-depth contextual view to the quantitative data collected. Even though textual analysis is not as concerned with measuring concepts as quantitative methods is (Bryman, 2012), the social media comments sampled from Facebook were divided into two groups following Cho and Hong’s (2009) example: critical/negative comments and positive/receptive comments. This division made the following analysis much clearer. We then attempted to find patterns and analyse the language used by users to give more context and complement the data acquired from the survey.

3.5. Ethical Implications

This dissertation received ethical approval by the University of Stirling’s Ethics Panel after submitting the required GUEP, electronic consent forms and participant information sheet (Appendix III). However, the ethical committee requested a resubmission of the forms as some of the sections—one regarding how to ensure no vulnerable adults would take part in the research process; another one regarding how the online survey was going to be conducted—had not been explained sufficiently in-depth. The ethics committee pointed out as well that some of the measures on the questionnaire might be biased and that listing all of Inditex’s donations could be boosting the company. The forms were reviewed and explained further in terms of anonymity and the overall running of Google Forms. Regarding criticism about bias, we indicated that the measures were inspired by empirically validated studies from Ellen et al. (2006); Skarmeas and Leonidous (2013); Shim and Yang (2016); and Werder (2008). The list of donations from Inditex was removed from the survey and the follow-up questions discarded so that the structure of the questionnaire was cohesive. After these changes, we received approval to proceed with research.

To secure anonymity while conducting the online survey, participants only had to give demographic information concerning their gender, age, level of studies, whether they were employed by Inditex or not, and whether they had studies or working experience within the field of public relations. The options provided by Google Forms
which collect email or IP addresses were disabled. Participants were not required to inform about their names and ID numbers to participate on the survey.

When collecting data to conduct textual analysis on social media comments, all user names were removed when writing the findings to preserve users’ confidentiality.

3.6. Limitations

This study’s design and its methodological approach presented some limitations. First, the main criticism about case studies is their lack of generalizability, thus researchers that use this research design must be careful when trying to generalize their results to broader contexts and populations as results are very specific to a particular case (Norander & Brandhorst, 2018).

One of the issues concerning qualitative methods is that they are interpretative by nature, especially in the case of textual analysis. Thus, each researcher is bound to, at a certain point, bring its own sense-making of the world into the interpretation of the texts (Hawkins, 2018). Daymon and Holloway (2011) argue that this subjectivity does not diminish the credibility of said interpretations and the resulting research. Rather, it brings valuable insights on how human beings mutually make sense of communication in a broad social context. However, the researcher must remain reflexive and acknowledge openly if and how their beliefs, cultural background and experiences might have influenced the research process (Daymon & Holloway, 2011). Nevertheless, this could present limitations in terms of confirmability (Daymon & Holloway, 2011; Bryman, 2016). Furthermore, the fact that there is not one established model to undertake textual analysis could limit the reliability and dependability of the results taken from textual analysis.

Using non-probability sampling presents the potential drawback of not being representative to the population as it does not involve the process of random selection (Sue & Ritter, 2015; Singh, 2015). Critics of convenience sampling argue that this type of sampling lacks representativeness and generalizability and thus is problematic in terms of research legitimacy (Sue & Ritter, 2015). Besides, the considerable gender gap between participants might have had some influence in the final results that could be further explored.
Furthermore, one of our limitations of conducting an online survey has been low response rates, which again could question the representativeness of the population (Singh, 2015). However, due to time constraints and lack of resources we lacked the ability to access a larger sample. Finally, similarly to convenience sampling, the findings resulting from purposive sampling, even if the cases have been chosen strategically, are also difficult to generalize (Bryman, 2012).

Besides enquiring about being an employee at Inditex or having experience within the field of public relations, a third control variable could have been added to assess whether participants were regular customers or not. This, in turn, could have provided a different analysis to the results regarding purchasing behaviour in particular; and reputational effects overall.

On the questionnaire, Inditex’s donations were labelled as contributions on the measures. Perhaps a different term such as donations or initiatives would have been a more neutral option that could avoid any possible leading of participants. Finally, using more sources besides La Vanguardia for textual analysis sampling could also have given a broader image of the context in which Inditex’s philanthropy took place and a wider spectrum of causal attributions.

4. Findings

4.1. Effects on Corporate Reputation

RQ1 was concerned with the impact of Inditex’s engagement in philanthropic contributions during the COVID-19 crisis on the firm’s corporate reputation. To measure participants’ attitude and opinion towards Inditex after having learned about said contributions, we created a sub-scale labelled “effects on reputation” that was comprised by four 5-point-Likert scales ($\alpha=.94$, $M=2.99$, $SD=1.10$): my opinion towards Inditex as a corporation has changed for the better because of its contributions during the COVID-19 crisis; my opinion of Inditex has improved because of its contributions during the COVID-19 crisis; Inditex’s initiatives and contributions have helped improve the situation during the COVID-19 crisis in Spain; other large corporations should make similar contributions to Inditex’s during crisis such as COVID-19.

The scale was also comprised by three 5-point-semantic-differential scales based on Werder’s (2008): my opinion towards Inditex after its contributions during the
COVID-19 crisis is, anchored by negative/positive, bad/good, and unfavourable/favourable.

In the first item, regarding whether their opinion had changed for the better after knowing of said contributions \((M=2.18, SD=1.36)\), 49.3% of the participants \((N=73)\) strongly disagreed, followed by a 19.2% who remained neutral (neither agree nor disagree) and a 13.7% who agreed their opinion had been impacted positively. On average, participants answered to this question with a mean of 2.18 \((SD =1.36)\) on a Likert scale from 1 (strongly disagree) to 5 (strongly agree). In other words, answers remained on the spectrum between disagree and neither agree not disagree.

![Figure 3: Opinions toward Inditex Q1](image)

Regarding the second item, measuring whether their perception of Inditex had improved after its philanthropic contributions, 46.6% of participants \((N=73)\) strongly disagreed, followed by a 20.5% who remained neutral and a 15.1% who agreed there had been an improvement on their opinion. Overall, results are similar to those of the previous measure, with a slightly higher average \((M=2.25, SD =1.36)\).

The third item and fourth items showed slightly different results than the previous two, with higher averages. When asked about how Inditex’s contributions had
improved Spain’s situation ($M=3.18$, $SD=1.13$), 39.7% of participants (N=73) neither agreed nor disagreed, followed by a 20.5% who agreed, and a 16.4% who disagreed.

In our fourth item, when comparing whether other companies should have taken similar initiatives to Inditex or not ($M=3.88$, $SD=1.10$), 35.6% (N=73) strongly agreed, followed by a 31.5% that agreed and a 21.9% that neither agreed nor disagreed.

Regarding our three semantic differential scales, 34.2% (N=73) considered that their opinion toward Inditex was neither negative nor positive ($M=3.15$, $SD=1.33$). A 30.1% considered that it was not either good or bad ($M=3.16$, $SD=1.34$) and a 28.8% stated that it was not neither pleasant nor unpleasant ($M=3.19$, $SD=1.33$).

The average for the entire scale was $M=2.99$ ($SD=1.10$). Thus, the results from the online survey suggest that, overall; Inditex’s engagement in philanthropic contributions during the COVID-19 did not significantly impact Inditex’s corporate reputation in a positive manner, but rather has remained mostly the same. Furthermore, the results reveal that participants’ opinion toward Inditex after its contributions during the COVID-19 remained neutral, without them being particularly positive, good or pleasant.

![Figure 4: Opinions toward Inditex Q4](image-url)
After conducting textual analysis on social media content, out of the 60 Facebook comments sampled, 39 were categorized as positive and receptive toward Inditex’s philanthropic contributions, whereas 16 users showed sceptical attitudes or attributed them egoistic-driven motives. The remaining 5 comments were categorized as neutral or comments regarding slightly unrelated topics (such as politics). Thus, in terms of figures, social media users’ commentary suggests that there has been a slight positive impact on Inditex’s brand perception due to their contributions. However, it is important to point out that, while positive comments were greater in number, sceptical users were more vocal and went more in-depth when expressing their opinions compared to receptive users. Furthermore, sceptical comments usually ranked higher in terms of relevance —meaning they had higher response rates compared to positive comments— despite being less in number.

4.1.1. Effects on Purchasing Behaviour

To further develop RQ1 we examined participants’ buying intentions after learning of Inditex’s contributions during the COVID-19. To measure purchasing behaviours we created a sub-scale comprised by three 5-point-Likert scales ($\alpha=.96$, $M=2.20$, $SD=1.26$):

- because of its contributions during the COVID-19 crisis, I am more likely to buy products from Inditex in the future (Werder, 2008);
- because of its contributions during the COVID-19 crisis, I am more likely to buy products from Inditex next time I need clothes (Lee & Lii, 2012);
- because of its contributions during the COVID-19 crisis, I am more likely to recommend Inditex’s products to relatives and/or friends (Lee & Lii, 2012).

Overall, similar to Inditex's reputation not being significantly affected in a positive manner, participants’ purchasing behaviour was not significantly enhanced.

The first item, regarding whether they would be more likely to buy products from Inditex in the future due to its contributions ($M=2.23$, $SD=1.30$), 41.1% of participants (N=73) strongly disagreed, followed by a 23.3% who neither agreed nor disagreed and a 19.2% who disagreed.

Secondly, when asked whether they would be more likely to purchase from Inditex because of their contributions next time they needed clothes ($M=2.23$, $SD=1.32$), a 43.8% of participants (N=73) strongly disagreed, followed by a 26% who neither agreed nor disagreed and a 13.7% who disagreed.
Finally, when measuring word-of-mouth and their likeliness to recommend Inditex’s products because of their contributions ($M=2.14$, $SD=1.31$), nearly half of participants (47.9%) strongly disagreed, followed by a 21.9% who neither agreed nor disagreed and a 13.7% who disagreed.

On average ($M=2.20$, $SD=1.26$), participants disagreed that their consumer behaviour had been affected after learning of Inditex’s philanthropy. Thus, the results suggest that Inditex engaging in disaster relief efforts has not significantly impacted participants’ purchasing patterns and, therefore, said contributions could not potentially be translated into improved financial performance.

When conducting textual analysis, only two users addressed directly Inditex’s products, however not to comment on their buying intentions but to respond to those who had criticised Inditex for “manufacturing in developing countries”. Users stated that if they were so against Inditex “they should stop buying their clothes” or in brands with similar prices and origins “instead of criticising so much” or “being envious”. Nonetheless, none of the users indicated whether they were more likely to purchase from Inditex due to its philanthropic contributions.
4.2. Causal Attributions to Inditex’s Motives

RQ2 was concerned with the mediating role between causal attributions inferred by individuals to Inditex’s motives to engage in corporate philanthropy and how they might impact Inditex’s corporate reputation—either enhancing it or deterring it. To answer RQ2 we gathered data regarding the attribution of values-driven motives, egoistic-driven motives and the role of scepticism and trust. The results from the online survey show that, in general, participants were more likely to attribute egoistic and strategic driven motives to Inditex’s initiatives ($M=3.63$, $SD=1.21$) compared to attributing values-driven motives ($M=2.93$, $SD=1.34$).

4.2.1. Values-Driven Motives

To measure the attribution of values-driven motives we created a sub-scale comprised by two items ($\alpha=.96$, $M=2.93$, $SD=1.34$). The two variables were 5-point-Likert scales based on Ellen et al., (2006), *I consider Inditex’s contributed during the COVID-19 because the corporation wants to help*, and Skarmeas and Leonidou (2013), *I consider Inditex’s contributed during the COVID-19 for the good of society*. Percentages across the two measures were similar across the scale.

In the first item, when measuring whether they considered Inditex had engaged in philanthropy out of a wish to help out ($M=2.96$, $SD=1.38$), a 27.4% of participants (N=73) neither agreed nor disagreed, followed by a 20.5% who strongly disagreed and a 17.8% who both agreed and strongly agreed.

![Figure 6: Causal Attributions Q1](image-url)
Secondly, regarding whether they considered Inditex had contributed during the COVID-19 for the good of society \((M=2.90, SD=1.36)\), a 26% of participants \((N=73)\) neither agreed nor disagreed that, followed by a 20.5% who strongly disagreed and a 19.2% who disagreed.

When analysing social media comment, receptive users were less likely to specify the motives they attributed to the contributions and, in general, limited themselves to celebrating these donations. Thus, most of these users voiced their “thanks”, mostly directed specifically to Amancio Ortega, stating how “kind-hearted” or “solidary” he was, as well as the need for “more Amancios” and for other firms to “learn from him” and “follow his example” in order to improve the country’s situation. Receptive users, when attributing motives, mainly referred to both Inditex and Amancio Ortega as “helping during hard times” or “taking care of his own people” and “country”. Some users commented in defence of Inditex against sceptical voices by labelling them as “demagogy” or “not deserving” of such criticisms.

To further explore the link between Inditex’s reputation after its contributions during the COVID-19 (RQ1) and the role of causal attributions (RQ2) we posed H1: individuals who attribute values-driven motives to Inditex’s philanthropy are more likely to have had a positive impact in their perception of the company. We ran a correlation analysis between our previous sub-scale \((effects on reputation)\) and our values-driven motives sub-scale. The results show that there is a significant positive correlation between an enhanced and improved corporate image and the attribution of altruistic motives to a firm’s philanthropic contributions \((r(73)=.82, p <0.01)\), thus confirming our hypotheses.

### 4.2.2. Egoistic-Driven Motives:

To measure the attribution of self-centred motives we created a sub-scale comprised by three 5-point-Likert scales \(\alpha=0.83, M=3.63, SD=1.21\). The items measured strategic-driven motives: I consider Inditex’s contributed during the COVID-19 to increase its competitiveness; as well as egoistic-driven motives: I consider Inditex’s contributions during the COVID-19 are publicity initiatives; I consider Inditex’s contributions during the COVID-19 are to compensate for previous negative issues (Skarmeas&Leonidous, 2013; Ellen et al.,2006; International Alert, 2005).
Regarding the first item, concerning whether Inditex had contributed during the COVID-19 to increase its competitiveness ($M=3.62$, $SD=1.20$), 31.5% of participants (N=73) agreed, followed by a 27.4% who strongly agreed and a 23.3% who neither agreed nor disagreed.

Secondly, regarding whether Inditex’s contributions responded to publicity motives ($M=3.86$, $SD=1.35$), 47.9% of participants (N=73) strongly agreed, followed by a 19.2% who agreed and a 15.1% who disagreed.  

Lastly, when measuring whether Inditex’s philanthropy had been to compensate for previous deeds ($M=3.41$, $SD=1.62$), 43.8% (N=73) strongly agreed, followed by a 19.2% who strongly disagreed and a 16.4% who disagreed.

Figure 7: Causal Attributions Q5

This was also observed after analysing the data collected from social media content. As mentioned, despite sceptical comments being fewer, they ranked higher and received more attention in comparison to those who portrayed a positive outtake to the contributions. Critics of such contributions were more specific about the egoistic motives they attributed to them. Most users considered that these donations responded to an attempt to compensate for other previous bad deeds such as “having offshore companies”, “tax havens” and “child labour” or “not paying taxes”. Only one user attributed publicity motives to them as a tool to “clean up their image”. Those who
expressed harsher criticisms labelled Inditex’s contributions as “breadcrumbs” or “spare change”. Finally, users who remained more neutral tended to attribute strategic-driven motives, rather than purely egoistic or genuine, stating that Amancio Ortega “is the same as other businessmen but at least he has given something away” or “others that can, have not done the same”, thus recognising the altruistic value of its donations as well as the potential competitive advance that this gives to Inditex over other companies.

Similarly, we presented a second hypotheses to examine more in-depth the relationship between our RQ1 (the impact of corporate philanthropy on corporate reputation) and RQ2 (the mediating role of causal attribution) but with egoistic-driven motives. Thus, H2 poses that individuals who attribute egoistic-driven motives behind Inditex’s contributions are less likely to have had an enhanced corporate reputation. We ran a correlation analysis between our first sub-scale (effects on reputation) and our egoistic-driven sub-scale. The results show that there is a negative correlation between the improvement of a firm’s reputation and the attribution by stakeholders of egoistic-driven motives to its contributions (r(73)=-.81, p<0.01).

4.2.3. Scepticism and Trust

To further explore the mediating role of individuals’ attributions we also measured scepticism and trust. We created a sub-scale comprised by two 5-point-Likert scales: I consider that what Inditex says and does are two different things; I consider that Inditex puts its words into actions (Shim&Yang, 2016). Since the item regarding scepticism was negative, we reversed the variable to positive before creating the sub-scale (α=.75, M=2.92, SD=1.21).

The first item, regarding scepticism and whether Inditex said one thing and did another (M=3.34, SD=1.45), 32.9% of participants (N=73) strongly agreed, followed by a 19.2% who both disagreed, and neither agreed nor disagreed.
The second item, measuring trust by asking if Inditex put its words into actions ($M=3.18$, $SD=1.24$), 31.5% (N=73) neither agreed nor disagreed, followed by a 21.9% who agreed and a 17.8% who both disagreed and strongly agreed. Thus, overall, participants were slightly more likely to be sceptical toward Inditex ($M=3.34$, $SD=1.45$) compared to being trustful ($M=3.18$, $SD=1.24$).
After conducting a correlation analysis between our first sub-scale (*effects on reputation*) and our reversed sub-scale measuring trust. The results show that there is a significant positive correlation between participants who trusted Inditex and a positive impact on corporate reputation ($r(73)=.84, p<0.01$).

After analysing social media comments, users portrayed scepticism by stating that “not everything that shines is gold” or that there is a difference between “an action and its goal”. On the other hand, some users stated that Amancio Ortega “is always proving himself” and that “it’s always the same person” helping out, thus portraying their trust in the brand and its owner to help out in difficult scenarios.

4.3. Information Acquisition

Despite not being the focus of our research questions, we also enquired participants regarding the channels from which they received or sought out information regarding Inditex’s COVID-19 contributions in order to explore the relevance of information source. In general, most participants read information about Inditex’s initiatives through social media (67.1%), followed by TV news reports and newspapers’ articles (50.7% and 47.9% respectively). The third ranking channel for information acquisition was word-of-mouth (30.1%) and finally, Inditex’s own communication channels (5.5%) and blogs (4.1%).

![Figure 10: Information Acquisition Percentages](image-url)
We then examined with a three measure 5-point-semantic-differential sub-scale how participants perceived these contributions had been communicated through those channels: on average, I consider the way Inditex’s contributions were communicated through those channels to be (Werder,2008) anchored by unbalanced/balanced, not credible/credible, not trustworthy/trustworthy ($\alpha=.47, M=3.25, SD=.88$).

A 28.8% (N=73) considered those messages to be communicated neither in a highly balanced way nor in a highly unbalanced manner, followed by a 21.9% who considered them to be highly unbalanced and a 17.8% that considered them to be both balanced and highly balanced ($M=3.04, SD=1.89$).

Secondly, a 30.1% (N=73) considered them to have been communicated neither in a highly credible nor not highly credible way, followed by a 27.4% that considered the messages to be credible and a 20.5% to be highly credible ($M=3.36, SD=1.24$).

Finally, 35.6% (N=73) were neutral when considering the trustworthiness of these channels, followed by a 24.7% that considered them trustworthy and a 19.2% who considered them highly trustworthy ($M=3.36, SD=1.15$).

Most participants (86.3%) did not proactively look up further information regarding Inditex’s contributions during the COVID-19 crisis.

Overall participants did not consider the channels from which they acquired information regarding Inditex’s contributions during the COVID-19 to be particularly balanced, credible or trustworthy ($M=3.25, SD=.88$).

Summing up, in regards to RQ1, the results indicate that it is difficult to determine if, in the case of Inditex, its corporate reputation was significantly impacted in a positive manner after the firm engaged in philanthropic contributions during the COVID-19 as results from the online survey and textual analysis suggest slightly different answers. On the one hand, participants from the survey remained on average neutral and indicated that neither their perception of the brand nor their purchasing behaviour had been significantly impacted by said contributions. On the other hand, while the difference in numbers was not drastically different, numerically the response in social media leaned toward a more positive impact on Inditex’s reputation. In terms of content and discourse, however, comments having a more sceptical perception of Inditex’s contributions seemed to weight more in terms of resonance and ranking.
positions. Secondly, in regards to RQ2, the results from both methods show that the type of causal attributions inferred by individuals to Inditex’s philanthropic contributions mediated in the effect these had on their corporate reputation. One can assert that the attribution of genuine and altruistic motives to Inditex’s disaster relief efforts has had a positive impact on individuals’ image of the company (H1), whereas those who have attributed them egoistic and self-centred motives have not significantly changed their perception of Inditex, particularly in a positive manner (H2). Thus, it is fair to assume that, in regards to RQ1, the reason that Inditex’s reputation might not have significantly improved is due to the fact that, on average, participants have been more likely to attribute egoistic-driven motives to its philanthropic contributions compared to those who attributed values-driven motives. Furthermore, the fact that, on average, participants were more likely to be sceptical regarding Inditex motives ($M=3.34$, $SD=1.45$) and to be more vocal about it—as seen in social media content—as compared to those who showed trust ($M=3.18$, $SD=1.24$), suggest that the role of scepticism and distrust could have been detrimental to a positive impact of these philanthropic contributions on Inditex’s corporate reputation.

5. Discussion and Practical Implications

In this section we will be discussing the findings and its possible implications within the field of public relations and strategic communication. Even though these findings cannot be generalized, since they could only be applied to the particular case of Inditex, by comparing them to what previous research has asserted, we aim to draw some general theorisations and observations (Bryman, 2012). Even though we do not claim to indicate how Inditex should have practiced its communication functions as regarding its contributions during the COVID-19, some suggestions are made based on what other researchers and practitioners have asserted and what Inditex has done.

Our results are in line with what other authors have suggested in previous studies: the link and interaction between corporate philanthropy and corporate reputation is unclear and difficult to pin-point (Hillenbrand&Money, 2007; Hall, 2006). Even though many of them assert that there is a correlation between corporate philanthropy and a significant improvement in corporate reputation afterwards (Eisenegger&Schanz, 2011; Hung-Baesecke et al., 2016; Godfrey, 2005), this does not seem to be the case of Inditex after its contributions during the COVID-19 crisis.
according to the results from our online survey. The results suggest that individuals do not seem to have had a significant change—whether for the better or not—or improvement in their perception of the company.

Regardless of the motives behind any company engaging in corporate philanthropy during disasters such as the COVID-19 crisis—whether to reap benefits for the firm or out of a genuine wish to help—for it to have a significant impact on its reputation, stakeholders should be fully aware in order to “reward” it and generate goodwill towards the firm (Madsen & Rodgers, 2015, p. 177). Lack of awareness is, thus, detrimental for companies to reap any strategic benefit; especially in terms of reputation (Du et al., 2010). The results from the online survey indicate that that seems to have been the case of Inditex. As seen in the previous section only half of the participants were aware of Inditex having helped out during the crisis, and many were only aware of one of the initiatives they took—donation of face masks—among all of their contributions.

Nonetheless, researchers from the field of business management and, in particular, from the field of public relations agree that, regardless of the motives behind the decision to engage in CSR and their commitment to it—long-term or in disaster relief contexts—, companies should monitor response to said contributions in order to assess the reputational and relational outcomes among stakeholders, as well as in creating either trust or scepticism towards the brand (Vlachos et al., 2009; Clark, 2000). Public relations practitioners in particular should specially be aware of this in order to determine whether the messages conveyed and the channels used in order to communicate any philanthropic contributions have been correctly chosen for the specific context, time, and situation in which they have been set into motion (Clark, 2000). However, similar to Inditex’s initiatives, in the context of disaster relief efforts, monitoring their impact might be more complex due to their reactive and immediate nature. Conventional CSR campaigns allow practitioners to have the time and resources to follow a plan to research, program, implement, communicate and evaluate the efforts of said initiatives (Smith, 2013). Having enough time to prepare and carefully craft the messages to convey to each of the stakeholders according to their needs and expectations also allows practitioners to predict what the outcomes in terms of reputation and customer trust are going to be (Clark, 2000). However, as said before, the implementation and communication of contributions in the context of sudden natural
or health disasters can be complex as it might create discrepancies between the message and definition of the issue the firm is getting involved in and that of stakeholders (Clark, 2000; Du et al., 2010).

This might have been the reason why Inditex choose to communicate their donations during the COVID-19 crisis the way they did. As seen in the results, most participants acquired information about them through external channels, mainly newspapers, news broadcasts and external social media. Something similar happened to the sample used for textual analysis, as they got to know about them through news articles shared through a newspaper’s social media. The online survey indicated that not many people acquired information proactively through their official channels, specially taking into account that Inditex only released a brief press release through their website announcing these donations without going much in-depth about figures and expenses. This is something that other authors have previously noticed; that is that the general public usually become aware of CSR activities through independent sources (Du et al., 2010). Besides these information acquisition patterns among stakeholders, choosing to rely on third-party endorsement might have been Inditex’s way to ensure trustworthiness and credibility in their messages and intentions. However, as we have seen in our findings; that has not really been the case, as participants did not consider the channels they acquired the information from to be particularly trustworthy, credible or balanced. Nonetheless, those in charge of communicating Inditex’s contributions might have chosen the “silent” approach as that is usually the perception among stakeholders (Hung-Baesecke et al., 2016; Uzunogulu et al., 2017; Van den Heijkant & Vliegenthart, 2018). Furthermore, regarding CSR, and specifically philanthropy in the context of disasters, companies like Inditex are less likely to create an impression of “boasting” their involvement, and thus generating negative attributions to their motives, if they choose to communicate their engagement through more traditional, external, channels rather than their own channels (Shim & Yang, 2016).

It seems Inditex differs slightly to what some authors have asserted regarding the perception and attribution of corporate philanthropy in the context of disaster relief. As Clark (2000) indicates, evaluating the aftermath of corporate philanthropy engagement is necessary in order to gauge whether stakeholders and organisations hold accurate or inaccurate opinions regarding each other and understand the motives and values behind their actions. Thus, despite the fact that some authors have asserted that corporate
philanthropy in the context of disaster relief tends to be regarded by stakeholders as genuinely altruistic (Madsen & Rodgers, 2015), as the results suggest, participants tended to attribute more egoistic-driven motives to Inditex’s donations compared to values-driven ones, and to be sceptical about it (as well as expressing their scepticism in social media). Research asserts that there is usually a link between the spontaneity of immediate action in the face of a sudden event such as the COVID-19 and the attribution of genuineness to such actions (Fernando, 2010). Said spontaneity allows for individuals to be less inclined to consider that a company might be exploiting the cause by getting involved, as the victims are unlikely to be instrumental for the firm’s goals (Madsen & Rodgers, 2015; Fernando, 2010). Furthermore, individuals tend to be more receptive and supportive of campaigns and firms that support these pressing matters — compared to other long-term social or environmental issues — as they tend to be more emotionally moving; individuals are more likely to see themselves affected by such situation; and the impact in terms of saving lives or reducing the disasters’ consequences are faster and more visible (Vanhamme et al., 2012; Chen et al., 2019). In Inditex’s case, however, despite its contributions having taken place in conditions similar to the ones described, scepticism and the attribution of egoistic-driven motives has played quite a mediating role in the mind of stakeholders as seen on their interaction on social media. Consequently, scepticism and distrust, although it has not, on average, negatively impacted individuals’ attitude toward Inditex, it might have been detrimental to positively affect its reputation or helped improve and enhance its existing relations with its key stakeholders.

For public relations practitioners that are in charge of managing and communicating CSR for companies such as Inditex, counteracting this scepticism can be quite challenging. For big, international, high-profiting companies that receive the amount of media attention and social expectations like Inditex does (Eisenegger & Schranz, 2011), it is not sufficient for communication departments to disseminate information about their philanthropy but to also disseminate a message that adequately reflects the company’s intentions (Uzunogulu et al., 2017; Shim & Yang, 2016). In the case of Inditex or similar companies, emphasizing the genuineness and philanthropic nature of these initiatives — rather than just publicising the efforts and outcomes — could help avoid the public interpreting them as pseudo-altruism or a way to gain social recognition (Shim & Yang, 2016; Lii & Lee, 2012). This seemed to be the style
Inditex attempted through their website on their press release by focusing on a message of “solidarity”, “collectiveness” and of “common effort” in order to tackle the COVID-19 crisis rather than overly publicising the amount of money invested and in-kind resources donated (Inditex, 2020d). Similarly, the official website from the Fundación Amancio Ortega has a site dedicated to their contributions to hospitals during COVID-19 without mentioning specific investments and labelling them as “to be determined” (Fundación Amancio Ortega, 2020b). In this case though, the language is less emotive and remains quite neutral and informative. As mentioned, however, most participants acquired information about donations through independent channels, mainly newspapers’ articles, TV broadcasts or external social media. Although these channels might give third-party endorsement and generate a perception of objectivity and trustworthiness, they are also less controllable in regards to message (Hung-Baesecke et al., 2016). Because mass media channels choose topics and news according to their newsworthiness and impact (Carroll, 2011), it is more likely that they will focus on reporting the repercussion and involvement of companies such as Inditex in terms of figures, as they make a greater impression. Conversely, it is less likely that they will report on the actual motivations and intentions of the company or appeal to a more emotional side like Inditex did on their website as they have to remain as unbiased as possible (Du et al., 2010; Van den Heijkant&Vliegenthart, 2018). It is interesting to see then how, on the one hand, media channels that are, according to theory, supposed to attribute credibility and balance to the way philanthropy is communicated, did not have such effect in a significant way according to participants’ answers on the survey. And, on the other hand, how the fact that these contributions were disseminated mainly through these independent channels might have been an obstacle for Inditex to reinforce their altruistic motivations in order to enhance stakeholders’ relationships and brand perception. Similarly, it might have been detrimental to address or reduce scepticism among individuals that might have a pre-conceived image of the company or might be more likely to attribute egoistic motives to its initiatives.

Some authors suggest that one of the preferred ways for firms to communicate CSR nowadays is through the firm’s own social media platforms, as information is more accessible, it has a two-way symmetric communication approach, and easier for stakeholders’ to engage and feel there is a dialogue (Chen et al., 2019; Cho&Hong, 2009; Uzunogulu et al., 2017). It is not uncommon then, for public relations
practitioners working for big multinationals such as Inditex that usually engage in CSR—beyond disaster relief contributions such as during the COVID-19—to use their official social media platform to inform stakeholders about their involvement in CSR. However, Inditex does not have official verified accounts for the firm in either Twitter, Facebook or Instagram, except for each of the brands that form the group. This, therefore, closes a potential door in terms of strategic communication for Inditex to engage and deepen their relations with receptive stakeholders that could attribute values-driven motives to their initiatives; as well as to address, or at least assess, the response from those more keen on attributing self-centred motives.

6. Conclusions

Throughout this dissertation we have reviewed what literature and previous research has stated regarding the link between corporate philanthropy and corporate reputation as well as the mediating role of causal attributions. After conducting research using a mixed-method approach, our findings show that, in the case of Inditex and its contributions during the COVID-19, there has not been a significant positive impact on its reputation and purchasing behaviour. One of the reasons detrimental to such enhancement would be the attribution of egoistic-driven motives and scepticism to the reasons behind the company engaging in CSR. Thus, contrary to what some authors suggest, undertaking corporate philanthropy does not necessarily result in an enhanced corporate reputation, not even in extraordinary contexts of sudden natural or health disasters. However, this dissertation has studied reputational effects on the short-term, right after these initiatives had taken place. Were this case study to be longitudinal (Bryman, 2012), it could be assessed whether Inditex’s philanthropy could be beneficial on the long-term. Nonetheless, having seen the role played by scepticism and the attribution of egoistic-driven motives, positive reputational effects would be more likely if Inditex accompanied its philanthropy with certain changes in policies and conducts that address some of the publics’ criticisms.

Within the field of public relations, these findings suggest several implications. Firstly, for companies such as Inditex that have engaged in corporate philanthropy within contexts such as that of the COVID-19, awareness and knowledge of said initiatives is crucial for them to reap any potential positive benefit to the company’s reputation. Secondly, for public relations practitioners in charge of communicating
about this and any other type of CSR, it is also important to evaluate the response and determine if, and how, to address the different types of causal attributions inferred to their engagement. Finally, choosing the best message to convey and which channels to communicate it through is essential but also difficult for different reasons; the sudden nature of these type of events leaves lesser room to strategically communicate; some independent channels, as seen with Inditex, might not necessarily prove to be a source of trustworthiness; and finally, less controllable channels help disseminate information better but do not provide a platform for dialogue.

Future research could explore the link between corporate reputation and disaster relief CSR undertaken by companies from other industries in order to compare outcomes and test the reliability of this study. Similarly, authors assert that country-specific social, cultural and economical aspects influence the interpretations and relations resulting from CSR (Eisenegger & Schranz, 2011; L’Étang et al., 2011). Thus, a cross-cultural study between different nations could examine the differences. Furthermore, authors suggest that large multinational companies are more likely to face scepticism, as well as legal and ethical expectations (Eisenegger & Schranz, 2011). Future research could replicate this study with smaller companies and the attributional process within smaller and local contexts.

One limitation of this study was the sampling approach chosen. Participants were selected through accessibility. Research shows that engaging in CSR boosts employee loyalty and attracts potential investors (Luo & Bhattacharaya, 2006; Vanhamme et al., 2012). Future research could expand this study and purposively sample different key stakeholders from Inditex in order to examine and compare reputational outcomes among employees, investors, suppliers etc.

We originally collected data regarding participants’ awareness of Inditex’s CSR beyond COVID-19 contributions, but due to length limitations these were excluded from the study. This case study could be further expanded by comparing the reputational outcomes of Inditex’s long-term CSR and its contributions during the COVID-19. Finally, these conclusions have been drawn from both our results and observations and speculation regarding Inditex’s actions during the COVID-19 crisis. However, we have not had access to the actual backstage decisions taken by Inditex’s communication department regarding how to communicate its philanthropy. Future
research could delve deeper into the professional process taken by Inditex’s public relations department when engaging in CSR and also investigate whether they did in-house assessment of its results or not.
References

20Minutos (2020a), Mapa de las UCI en España ante un riesgo de colapso inminente: así están de saturadas las Comunidades Autónomas, retrieved from https://www.20minutos.es/noticia/4210912/0/mapa-uci-espana-riesgo-colapso-inminente/

20Minutos (2020b), Las redes agradecen a Amancio Ortega la donación de 300.000 mascarillas para ayudar en la crisis del coronavirus, retrieved from https://www.20minutos.es/noticia/4192604/0/las-redes-agradecen-a-amancio-ortega-la-donacion-de-300-000-mascarillas/


BOE (2020), Real Decreto 463/2020, de 14 de marzo, por el que se declara el estado de alarma para la gestión de la situación de crisis sanitaria ocasionada por el COVID-19, 67, pp. 25390 - 25400


Carrasco, L (2020), La doble cara de las grandes empresas: donaciones millonarias a la sanidad pero menos contribución fiscal que en 2007, infoLibre, retrieved from https://www.infolibre.es/noticias/politica/2020/03/27/la_doble_cara_las_grandes_empresas_anuncian_grandes_donaciones_pero_aportacion_impuestos_continua_siendobaja_105332_1012.html


42


Salgado, D. (2020), Inditex asegura que ha transportado más de 35 millones de unidades de material sanitario de China a España, El Diario, retrieved from https://www.eldiario.es/galicia/politica/Inditex-millones-unidades-material-sanitario_0_1012799610.html


Appendices

I. Textual Analysis Sampling

The sample for textual analysis on social media content was retrieved from La Vanguardia’s Facebook page. The comments to which we conducted textual analysis belonged to the following articles shared on their Facebook page.

EFE, (2020) Inditex ya tiene preparado el primer cargamento de mascarillas de uso quirúrgico desde la China, La Vanguardia, retrieved from https://www.facebook.com/LaVanguardia/posts/3290177107712522

EFE, (2020b), Inditex no presentará un ERTE en abril y abonará la nómina integra al personal de tienda, La Vanguardia, retrieved from https://www.facebook.com/LaVanguardia/posts/3353554134708152

II. Questionnaire

Age:

Gender:

I am an employee of Inditex (YES - NO)

Studies: Secondary School – High School – University Degree – Vocational Training

Do you have studies/work in the field of Public Relations – Advertising? (YES – NO)

Q1: Do you know Inditex clothing company?

- Yes
- No

Q2: Please list all the brands belonging to the Inditex group that you can remember:

Q3: Do you know about Inditex’s donations and social initiatives during the COVID-19 crisis?

- Yes
- No

Q4: Which ones, please list all of them:

Information acquisition about Inditex’s contributions during the COVID-19 pandemic in Spain

Q1: How did you learn about Inditex’s contributions during the COVID-19 crisis? (select all that apply)

- News TV broadcasts
- Newspapers’ articles
- Blog posts
- Social Media
- Inditex’s communication channels and/or website
- Word of mouth
Q2: On average, I consider the way Inditex’s contributions were communicated through those channels to be (from 1 to 5):

Unbalanced – Balanced
Not credible – Credible
Not Trustworthy – Trustworthy

Q3: Did you proactively look up for information about Inditex’s philanthropic contributions during the COVID-19 pandemic?
- Yes
- No

Causal attributions to Inditex’s contributions during the COVID-19:

On a scale of 1 to 5 rate the following statements (1 being strongly disagree and 5 being strongly agree):

Q1: I consider Inditex contributed during the COVID-19 because the corporation wants to help:
Q2: I consider Inditex contributed during the COVID-19 for the good of society:
Q3: I consider Inditex contributed during the COVID-19 to increase its competitiveness:
Q4: I consider Inditex’s contributions during the COVID-19 are publicity initiatives:
Q5: I consider Inditex’s contributions during the COVID-19 are to compensate for previous negative issues
Q6: I consider that what Inditex says and does are two different things
Q7: I consider that Inditex puts its words into actions
Q8: On average, I consider Inditex’s motives to contribute during the COVID-19 to be credible:

Attitudes towards Inditex’s contributions during the COVID-19 pandemic

This section of the questionnaire aims to examine whether Inditex’s economic and material contributions during the COVID-19 crisis have positively affected its brand reputation.

On a scale from 1 to 5 rate the following statements (1 being strongly disagree and 5 being strongly agree)

Q1: My opinion towards Inditex as a corporation has changed for the better because of its contributions during the COVID-19 crisis.
Q2: My opinion of Inditex has improved because of its contributions during the COVID-19 crisis.
Q3: Inditex’s initiatives and contributions have helped improve the situation during the COVID-19 crisis in Spain
Q4: Other large corporations should make similar contributions to Inditex’s during crisis such as COVID-19

Q5: My opinion towards Inditex after its contributions during the COVID-19 crisis is (on a scale from 1 to 5)

Negative - Positive
Bad - Good
Unpleasant – Pleasant

Purchasing behaviour towards Inditex and its products

*On a scale from 1 to 5 rate the following statements (1 being strongly disagree and 5 strongly agree)*

Q1: Because of its contributions during the COVID-19 crisis, I am more likely to buy products from Inditex in the future

Q2: Because of its contributions during the COVID-19 crisis, I am more likely to buy products from Inditex next time I need clothes

Q3: Because of its contributions during the COVID-19 crisis, I am more likely to recommend Inditex’s products to relatives and/or friends

### III. Ethics forms

a. General University Ethics Panel (GUEP) Ethical Approval

**SECTION A: Applicant details**

<table>
<thead>
<tr>
<th>A1. Surname of applicant:</th>
<th>Barreda Pérez</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2. First name(s):</td>
<td>Ana</td>
</tr>
<tr>
<td>A3. Student ID number:</td>
<td>2826827</td>
</tr>
<tr>
<td>A4. Email address of applicant:</td>
<td><a href="mailto:anb00230@students.stir.ac.uk">anb00230@students.stir.ac.uk</a></td>
</tr>
<tr>
<td>A5. Faculty affiliation:</td>
<td>Arts and Humanities Division: Communications, Media and Culture</td>
</tr>
<tr>
<td>A6. Designation:</td>
<td>Undergraduate student: ☐ Taught postgraduate☒</td>
</tr>
<tr>
<td>A7. Degree programme:</td>
<td>Msc Strategic Public Relations and Communication Management</td>
</tr>
<tr>
<td>A8. Supervisor name:</td>
<td>Laura AymerichFranch</td>
</tr>
<tr>
<td>A9. Supporting documentation:</td>
<td>Please submit all relevant supporting documents with this form and tick corresponding boxes below. Please use the templates provided on the University website.</td>
</tr>
</tbody>
</table>
SECTION B: Research involving or impacting animals

B1. Does your research project involve animals?
If YES, please also submit an application to the Animal Welfare and Ethical Review Body (AWERB) (click here). These applications can run in parallel and your research must not commence until you have approval from both GUEP and AWERB

Yes ☐
No ☒

SECTION C: Research involving NHS, Invasive or Clinical Research

C1. Does the proposed research involve NHS patients, staff or sites or intrusive interventions, which participants would not encounter in the course of their everyday life?
If YES, see more information on this page NICR for research that should be reviewed by our NHS, Invasive or Clinical Research Committee (NICR)

Yes ☐
No ☒

SECTION D: Research Project details


D2. Proposed start date: 27/04/2020  Proposed completion date: 24/07/2020

D3. Project description
The purpose of this paper is to examine whether engaging in CSR and corporate philanthropy during a health crisis has a significant positive impact on corporate image. For this paper we will be conducting a case study on the brand Inditex in Spain during the COVID-19 global pandemic. Inditex is a brand that, over the years, has been both highly criticised for contributing to the fast fashion phenomenon and praised for previous economic and in-kind contributions to social and environmental causes. However, during the COVID-19 crisis, Inditex has played a major role in providing sanitary material to swamped hospitals that lacked resources while the Spanish government struggled to obtain them. The main question of this
study is, then, to analyze the relationship between these types of philanthropic contributions undertaken by Inditex and the impact they have had on the public’s perception of their brand. The methodology used will consist in a mixed design of both quantitative and qualitative methods. We will conduct an online survey through Google Forms on our voluntary sample in order to gather data on their perception of Inditex after its COVID-19 contributions. Secondly, we will be conducting textual analysis on social media content to analyze the reactions to these contributions and to further contextualize the case.

a. **Topic**
The effect of Inditex’s CSR and corporate philanthropic initiatives during the Spanish COVID-19 health crisis on Inditex’s reputation and public perception.

b. **Main aims/objectives**
The main goal of this case study is to examine whether Inditex engaging in CSR and philanthropic initiatives during the COVID-19 crisis in Spain contributed positively to their reputation and corporate image. To examine whether Inditex’s philanthropic initiatives during the COVID-19 crisis in Spain are regarded as genuine or as a public relations strategy. To examine the implications for public relations practitioners in communicating these corporate philanthropic initiatives.

c. **Methods**
For methodology, we will conduct a mixed-method case study with quantitative and qualitative data. We will be conducting an online survey through Google Forms using the researcher’s university email. The data collected will later be analysed with SPSS in order to draw conclusions. Secondly, we will be conducting as well textual analysis on social media content and comments from users on the news articles that were used on the online survey to give context.

d. **Sample/Participants**
For the online survey, the sample will consist on voluntary Spanish participants that will be recruited and will conduct the questionnaire through the Internet. Participants will be anonymous. For the textual analysis, the sample will be collected through social media platforms and will be kept anonymous by blurring or using pseudonyms for the user ID.

<table>
<thead>
<tr>
<th>D4. If this research project involves fieldwork has a risk assessment been completed and approved by your supervisor? (“Any work carried out by staff or students for the purposes of teaching, research or other activities while representing the institution off-site” - see full definition)</th>
<th>Yes ☐ Not applicable ☒</th>
</tr>
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<tbody>
<tr>
<td>Fieldwork assessment form available <a href="#">here</a>. Stirling Management School students please complete form and process available <a href="#">here</a>. You may not commence your project until this has been approved by your supervisor.</td>
<td></td>
</tr>
<tr>
<td>D5. If your project involves fieldwork, please summarise they key issues for researcher safety (e.g. lone working, national and/or international research carried out in risk areas etc.) and how you are mitigating them</td>
<td>No fieldwork ☒</td>
</tr>
<tr>
<td>D6. Does the proposed research involve activities, which could temporarily or permanently damage or disturb the environment, or archaeological remains and artefacts?</td>
<td>Yes ☐ No ☒</td>
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</table>
If YES, please provide details and outline the steps you will take to minimise and/or remedy any damage/disturbance:

<table>
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<tr>
<th>D7. Is external approval or external ethical review required?</th>
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<tr>
<td>When doing research with various distinct groups of participants (e.g. school children, institutionalised people) or in certain locations (e.g. archaeological site), then external approval or ethical review by external bodies is sometimes needed.</td>
</tr>
<tr>
<td>Yes ☐ No ☒</td>
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</table>

If YES, please provide details of how this was obtained and include copies of any documentation:

**SECTION E: Ethical considerations**

<table>
<thead>
<tr>
<th>E1. Does your proposed project or research involve human participants or third parties (e.g. landowners)?</th>
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<tbody>
<tr>
<td>If YES, please provide more detail by answering E2-E14, if NO proceed to E14</td>
</tr>
<tr>
<td>Yes ☒ No ☐</td>
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| E2. Provide detail of recruitment of intended participants and location of research: |
| Research will be conducted via Internet for an online survey answered through Google Forms. Participants will be voluntary and completely anonymous. |

<table>
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<tr>
<th>E3. Does your proposed research involve vulnerable groups?</th>
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<tr>
<td>Participants will participate on the survey voluntarily after having read the participant information sheet regarding the objectives of the study and the treatment of the data collected. Participants will have then to give their explicit consent to participate and indicate that they are over 18 years old. In case any of the participants were to be under 18, and indicated so on the demographic part of the questionnaire, their answers would be removed from the study and not used for the findings. However, minimum personal details will be requested from participants. As mentioned, the answers will be given anonymously, without having to provide names or ID. In terms of demographics, only the most basic aspects will be requested, in particular, age, gender and level of studies. Therefore it is almost impossible to determine who might have answered the questions.</td>
</tr>
<tr>
<td>Yes ☒ No ☐</td>
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**If YES, membership of the Protecting Vulnerable Groups (PVG) scheme, or a Disclosure may be required. If applicable, provide confirmation or explain how will this be obtained? You must not start the research until you become a PVG member/get a Disclosure.**

**If you will NOT be applying for a PVG, explain how you will ensure the safety of those involved in the research who are in this category (e.g. describe the particular ethical issues involved and how you will address these or explain**
within ethical (e.g. British Psychological Society) guidance.

<table>
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<tr>
<th>E4. Consent and permission procedures</th>
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<tr>
<td>Attach all relevant documents, including participant information and consent sheets, scripts for oral consents (if applicable), a debriefing document (see templates).</td>
</tr>
<tr>
<td>a) If written consent will not be obtained, justify it here: Only if there are any additional consent and permission procedures, not included in these documents:</td>
</tr>
<tr>
<td>b) Describe these additional procedures you will follow to obtain informed consent from the participants and/or third parties (e.g. permissions to conduct field sampling):</td>
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<tr>
<th>E5. Are there risks or foreseeable harms that may be caused to participants and/or third party (e.g. landowners, institutions, carers, family etc)? This may include psychological stress, anxiety, embarrassment, discomfort, or be physical, social, legal, economic or political.</th>
</tr>
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<tbody>
<tr>
<td>Yes ☐ No ☒</td>
</tr>
<tr>
<td>If YES, complete the following:</td>
</tr>
<tr>
<td>a) Describe any known or foreseeable harms that the participants or others might be subject to during or as a result of the research:</td>
</tr>
<tr>
<td>b) In light of the above assessment of potential harms, explain why the risks are acceptable given the value or benefits of the research:</td>
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<tr>
<td>c) Outline the steps that may be taken to reduce or eliminate these risks:</td>
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<th>E6. Will the proposed research involve deception, concealment or covert observation? (definition)</th>
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<tr>
<td>Yes ☒ No ☐</td>
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<tr>
<td>If YES, complete the following:</td>
</tr>
<tr>
<td>a) If deception is to be used, justify the used of the deception and indicate how participants will be debriefed.</td>
</tr>
<tr>
<td>b) If concealment or covert observation is to be used, justify the need to use these methods.</td>
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<th>E7. Does the proposed research involve interviews, focus groups or questionnaires?</th>
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<tr>
<td>Yes ☒ No ☐</td>
</tr>
<tr>
<td>If YES, attach copies of questionnaires, interview or focus group guides etc. and/or provide references for any existing questionnaires. Click here to enter text</td>
</tr>
</tbody>
</table>
If the research design is emergent, and/or you are unable to attach relevant documents please explain:

E8. Does the proposed research involve the recording of participants through the use of audio-visual methods?  
| Yes ☐ No ☒ |

If YES, please describe:

E9. **Acquisition of data** (collected remotely or face to face) from or about human participants using the internet and its associated technologies (e.g. online surveys, social media analyses)?  
| Yes ☒ No ☐ |

If YES, please describe: An online survey conducted through Google Forms. Participants will be voluntary and anonymous.

E10. Does the research involve sensitive topics (e.g. sexual activity, illegal behaviour, experience of violence, abuse or exploitation, mental health)?  
| Yes ☐ No ☒ |

If YES, provide details and how you will treat it ethically:

E11. Does the research involve collecting, or accessing records of, personal or confidential information concerning identifiable individuals?  
| Yes ☒ No ☐ |

If YES:

a) What personal or confidential info will be collected?: Research will include social media comments and content. This might imply that the researcher will have access to user names linked to their social media (public or private) profiles.

b) Describe how the anonymity of participants and the confidentiality of data will be ensured and the specific methods to be used for this (e.g. data coding systems), both during the research and in the dissemination of findings: Any data gathered from social media will be anonymised by blurring the user names (in case pictures are attached) or using pseudonyms in the written report.

c) Who will have access to identifiable information? Describe any potential use of the data by others: The researcher will have access to identifiable information. Any data shared with the supervisor or the Faculty Committee will be already anonymised.
d) Indicate if there are any conditions under which privacy or confidentiality cannot be guaranteed (e.g. focus groups; mandatory reporting) or, if confidentiality is not an issue in this research, explain why.

E12. Please detail the methods of data storage, data transfer, archiving and destruction:

a) Describe how and where data will be stored, transferred and/or archived. Data will be stored in a personal device protected by passwords. Only the researcher will have access to said device and data. Once the study has been submitted and graded, data will be destructed.

E13. Please confirm that you have read and understood the University’s guidance on the General Data Protection Regulations (GDPR) and that the necessary steps have been considered to protect the data of the participants of your research. Yes ☒

E14. How will the results of this study (including feedback to participants) be disseminated?
The results of this study will be submitted as a written academic paper for the fulfilment of my postgraduate degree. It will also be publicly defended in front of a Faculty Committee, which consists of three faculty members.

JOUU9P8 Journalism Students ONLY
I have consulted the Editors Code Yes ☐
Not applicable ☒

SECTION E: Signatures
By signing below (digital signatures accepted), you certify that the information provided is true and correct to the best of your knowledge. You agree to conform to the University’s ethical standards and to inform your supervisor if further ethical issues arise during the conduct of your project.

Student’s signature: Ana Barreda Pérez Date: 11/05/2020

FOR SUPERVISORS: I have read and approved this project and affirm that it has received the appropriate academic approval. I will ensure that the student investigator is aware of the applicable policies and procedures governing the ethical conduct of research at the University of Stirling and agree to provide supervision to the student.

Please sign below to confirm that you are happy with the arrangements detailed above and recommend this project for approval.

Supervisor’s signature: Laura AymerichFranch Date: 14/05/2020
b. Ethics Approval Form

SECTION A: Applicant details

<table>
<thead>
<tr>
<th>A1. Surname of applicant:</th>
<th>Barreda Pérez</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2. First name(s):</td>
<td>Ana</td>
</tr>
<tr>
<td>A3. Student ID number:</td>
<td>2826827</td>
</tr>
<tr>
<td>A4. Email address of applicant:</td>
<td><a href="mailto:anb00230@students.stir.ac.uk">anb00230@students.stir.ac.uk</a></td>
</tr>
<tr>
<td>A5. Faculty affiliation:</td>
<td>Arts and Humanities</td>
</tr>
<tr>
<td>Division:</td>
<td>Communications, Media and Culture</td>
</tr>
<tr>
<td>Overseas campus:</td>
<td>UniversitatPompeuFabra Campus Poblenou</td>
</tr>
<tr>
<td>A6. Designation:</td>
<td>Undergraduate student:</td>
</tr>
<tr>
<td>A7. Degree programme:</td>
<td>Msc Strategic Public Relations and Communication Management</td>
</tr>
<tr>
<td>Module code:</td>
<td></td>
</tr>
<tr>
<td>A8. Supervisor name:</td>
<td>Laura AymerichFranch</td>
</tr>
</tbody>
</table>

SECTION B: Project details

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>B2. Proposed start date:</td>
<td>27/04/2020 Proposed completion date: 24/07/2020</td>
</tr>
<tr>
<td>B3. Project description</td>
<td></td>
</tr>
</tbody>
</table>
  e. The purpose of this paper is to examine whether engaging in CSR and corporate philanthropy during a health crisis has a significant positive impact on corporate image. For this paper we will be conducting a case study on the brand Inditex in Spain during the COVID-19 global pandemic. Inditex is a brand that, over the years, has been both highly criticised for contributing to the fast fashion phenomenon and praised for previous economic and in-kind contributions to social and environmental causes. However, during the COVID-19 crisis, Inditex has played a major role in providing sanitary material to swamped hospitals that lacked resources while the Spanish government struggled to obtain them. The main question of this study is, then, to analyze the relationship between these types of philanthropic contributions undertaken by Inditex and the impact they have had on the public’s perception of their brand. The methodology used will consist in a mixed design of both quantitative and qualitative methods. We will conduct an online survey through Google Forms on our voluntary sample in order to gather data on their perception of Inditex after its COVID-19 contributions. Secondly, we will be conducting textual analysis on social media content to analyze the reactions to these contributions and to further contextualize the case |
g. Main aims/objectives
The main goal of this case study is to examine whether Inditex engaging in CSR and philanthropic initiatives during the COVID-19 crisis in Spain contributed positively on their reputation and corporate image. To examine whether Inditex’s philanthropic initiatives during the COVID-19 crisis in Spain are regarded as genuine or as a public relations strategy. To examine the implications for public relations practitioners in communicating these corporate philanthropic initiatives.

h. Methods
For methodology, we will conduct a mixed-method case study with quantitative and qualitative data. We will be conducting an online survey through Google Forms using the researcher’s university email. The data collected will later be analysed with SPSS in order to draw conclusions. Secondly, we will be conducting as well textual analysis on social media content and comments from users on the news articles that were used on the online survey to give context.

i. Sample/Participants
For the online survey, the sample will consist on voluntary Spanish participants that will be recruited and will conduct the questionnaire through the Internet. Participants will be anonymous. For the textual analysis, the sample will be collected through social media platforms and will be kept anonymous by blurring or using pseudonyms for the user ID.

Please complete all sections by checking Yes or No to each question.

SECTION C: Research involving or impacting animals

<table>
<thead>
<tr>
<th>C1. Does your research project involve animals in any way? (including observational studies)</th>
<th>Yes ☐ No ☒</th>
</tr>
</thead>
<tbody>
<tr>
<td>IF NO PROCEED TO SECTION D</td>
<td>IF YES SUBMIT AN APPLICATION TO THE ANIMAL WELFARE AND ETHICAL REVIEW BODY</td>
</tr>
<tr>
<td>IF YOUR PROJECT INVOLVES BOTH ANIMALS AND HUMANS SUBMIT TO BOTH PANELS</td>
<td></td>
</tr>
</tbody>
</table>

SECTION D: Research involving NHS, Invasive or Clinical Research

<table>
<thead>
<tr>
<th>D1. Does the proposed research involve the recruitment of staff or patients through the NHS or the use of NHS data or premises and/or equipment? Or take place in social care sites?</th>
<th>Yes ☐ No ☒</th>
</tr>
</thead>
<tbody>
<tr>
<td>D2. Does the proposed research involve:</td>
<td>Yes ☐ No ☒</td>
</tr>
<tr>
<td>☐ Research in health care settings in other countries</td>
<td></td>
</tr>
<tr>
<td>☐ A clinical trial of an investigational medicinal product</td>
<td></td>
</tr>
<tr>
<td>☐ A clinical investigation or other study of a medical device</td>
<td></td>
</tr>
<tr>
<td>☐ A combined trial of an investigational medicinal product and an investigational medical device</td>
<td></td>
</tr>
<tr>
<td>☐ Another clinical trial to study a novel intervention or randomised clinical trial to compare interventions in clinical practice</td>
<td></td>
</tr>
<tr>
<td>☐ Working with human tissue samples (or other human biological samples) and</td>
<td></td>
</tr>
</tbody>
</table>
data (specific project only) or Research tissue bank

☐ Basic science study involving procedures with human participants:
  ☐ Imaging investigations (MRI, ultrasound etc.)
  ☐ Physical examinations (blood pressure, Pulse, Respiratory rate etc.)
  ☐ Physical tests. (EEG, ECG, EMG, BioPAC etc.) If using EEG and following the University of Stirling’s approved protocol please apply to GUEP.
  ☐ Computer tests where there are potential health consequences e.g. dementia, sleep apnoea, depression tests
  ☐ Filming or photography (as part of a health research study or in a health setting/context)
  ☐ Sample-taking.
  ☐ Questionnaires, surveys or interviews/focus groups with sensitive questions with implications for health (e.g. depression, mental health and questionnaires that could potentially be diagnostic etc)

IF NO PROCEED TO SECTION E

IF YES SUBMIT AN APPLICATION TO THE NHS, INVASIVE OR CLINICAL RESEARCH PANEL

SECTION E: Checklist as to whether the project is low risk or higher risk

| E1. Does the proposed research involve vulnerable adults who may not be able to give informed consent? | Yes ☒ No ☐ |
| Participants will participate on the survey voluntarily after having read the participant information sheet regarding the objectives of the study and the treatment of the data collected. Participants will have then to give their explicit consent to participate and indicate that they are over 18 years old. In case any of the participants were to be under 18, and indicated so on the demographic part of the questionnaire, their answers would be removed from the study and not used for the findings. However, minimum personal details will be requested from participants. As mentioned, the answers will be given anonymously, without having to provide names or ID. In terms of demographics, only the most basic aspects will be requested, in particular, age, gender and level of studies. Therefore it is almost impossible to determine who might have answered the questions. | Yes ☐ No ☒ |

| E2. Does the proposed research involve participants that may not be or may not feel able to freely consent to participation in research? | Yes ☒ No ☐ |
| • Those who depend on the protection of or may be influenced by research gatekeepers – school pupils, members of the armed forces, young offenders, prisoners, asylum seekers.  
• Family members of the researchers  
• Those in hierarchical institutional relationships – employees recruited through their workplace. | Yes ☐ No ☒ |

| E3. Does the proposed research involve participants taking part without their consent or awareness? Or does the proposed research involve deception? | Yes ☐ No ☒ |

<p>| E4. Does the proposed research involve a linking of personal data which may potentially compromise the anonymity of participants? | Yes ☐ No ☒ |</p>
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>E5. Does the proposed research involve participants who have particular communication/linguistic or developmental requirements?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E6. Does the proposed research involve potentially sensitive topics?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Sexuality</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Illegal behaviour</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Political opinion</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Religious, spiritual or other beliefs</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Experience of violence, abuse or exploitation</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Race or ethnicity</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Conflict situations</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Crossing the boundary between public and private spaces</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>• Children considered to be at risk of harm</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E7. Does the research involve participants taking part in activities that pose a significant risk to their personal well-being (e.g. physical or psychological health, anxiety or humiliation), social well-being (e.g. social standing, social connectedness) or economic well-being (e.g. employment, employability, professional standing)?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E8. Does the proposed research involve providing participants with financial inducements (other than reasonable expenses, compensation for time or a psychology course token)?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E9. Will the proposed research involve foreign travel against the advice of the Foreign and Commonwealth Office?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E10. Does the proposed research involves participants from outside the UK, where there will potential language barriers? (tick Yes unless these have been appropriately addressed)</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E11. Does the proposed research involve the remote acquisition of data (including social media) where the understanding of privacy is contentious, where sensitive issues are discussed, or where a participant or other individual may be identifiable?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E12. Does the proposed research involve activities which could temporarily or permanently damage or disturb the environment, or archaeological remains and artefacts?</td>
<td>☒</td>
<td>☐</td>
</tr>
<tr>
<td>E13. Does the proposed research involve the planned publication of a report or research output that would be available to a third party?</td>
<td>☒</td>
<td>☐</td>
</tr>
</tbody>
</table>

IF YES TO ANY OF THESE QUESTIONS COMPLETE SECTION F AND SECTION G

IF NO PROCEED TO SECTION F

SECTION F: Ethical Considerations

F1. Does the proposed research involve human participants or third parties (e.g. landowners)?
   If YES, please provide more detail by answering F2-F7, if NO proceed to F8 | ☒   | ☐  |

F2. Supporting documentation: Please submit all relevant supporting documents with this form
and tick corresponding boxes below. If supporting documents are still under development please tick “not yet”. These documents will need to be approved by your supervisor before data collection can take place.

Participant info sheets: Yes ☒ Not yet ☐ Not applicable ☐
Consent forms: Yes ☒ Not yet ☐ Not applicable ☐
Data collection instruments: Yes ☐ Not yet ☐ Not applicable ☐
Interview schedules or topic guides: Yes ☐ Not yet ☐ Not applicable ☒
Participant recruitment materials: Yes ☐ Not yet ☐ Not applicable ☐
Participant Debrief information: Yes ☐ Not yet ☐ Not applicable ☒
External review: Yes ☐ No ☒ Not applicable ☐
Other ☐ Please specify:

If you have entered “No” provide a brief explanation/justification:

F3. Consent and permission procedures
Attach all relevant documents, including participant information and consent sheets, scripts for oral consents (if applicable), a debriefing document (see templates).

c) If written consent will not be obtained, justify it here.
d) Briefly describe how informed consent will be gathered (e.g. when consent forms will be provided, opt in and opt out options etc.)
Only if additional consent and permission procedures are required
e) Describe the additional procedures you will follow to obtain informed consent from the participants and/or third parties (e.g. permissions to conduct field sampling).

F4. Does the proposed research involve interviews, focus groups or questionnaires?

Yes ☒ No ☐

If YES, attach copies of questionnaires, interview or focus group guides etc. and/or provide references for any existing questionnaires.
If the research design is emergent, and/or you are unable to attach relevant documents please explain:

F5. Acquisition of data (collected remotely or face to face) from or about human participants using the internet and its associated technologies (e.g. online surveys, social media analyses)?

Yes ☒ No ☐

If YES, please describe: An online survey conducted through Google Forms using the researcher’s university student email. Google Forms allows enabling or not the option of signing up email addresses as well as the option of having to remain signed in in order to restrict access to the questionnaire to those participants that have an email address from the university (UPF) domain. When these options are disabled, the resulting sheet only contains the participants’ answers. Besides the participants’ answers, only an additional column is added to the resulting sheet with the time and date of said answers. No other details (such as the email address, IP address, name or geographical location) are added. These options are permanently disabled during the duration of the research study. Participants will first read a brief introduction to the objectives of the study, followed by an explanation regarding the risks of participating in it and how the data collected will be stored. Participants then will have to give their consent to participate and be included in the research findings.

F6. How will the results of this study (including feedback to participants) be disseminated?
The results of this study will be submitted as a written academic paper for the fulfilment of my postgraduate degree. It will also be publicly defended in front of a Faculty Committee, which
consists of three faculty members.

**F7. Please detail the methods of data storage, data transfer, archiving and destruction:**

b) Describe how and where data will be stored, transferred and/or archived.

Data will be stored in a personal device protected by passwords. Only the researcher will have access to said device and data. Once the study has been submitted and graded, data will be destroyed.

**F8. Please confirm that you have read and understood the University’s guidance on the General Data Protection Regulations (GDPR) and that the necessary steps have been considered to protect the data of the participants of your research.**

Yes ☒

**F9. If this research project involves fieldwork has a risk assessment been completed and approved by your supervisor?**

("Any work carried out by staff or students for the purposes of teaching, research or other activities while representing the institution off-site“ - see full definition)

Fieldwork assessment form available [here](#).

Stirling Management School students please complete form and process available [here](#).

You may not commence your project until this has been approved by your supervisor.

Yes ☐

Fieldwork ☒

**F10. If your project involves fieldwork, please summarise the key issues for researcher safety (e.g. lone working, national and/or international research carried out in risk areas etc.) and how you are mitigating them**

No fieldwork ☒

**JOUU9P8 Journalism Students ONLY**

I have consulted the Editors Code ☐

Not applicable ☒

By signing below (digital signatures accepted), you certify that the information provided is true and correct to the best of your knowledge. You agree to conform to the University’s ethical standards and to inform your supervisor if further ethical issues arise during the conduct of your project.

**STUDENTS**

Applicant’s signature: Ana Barreda Pérez  Date: 11/05/2020

**FOR SUPERVISORS:**

<table>
<thead>
<tr>
<th>I have read and approved this project application and affirm that it has received the appropriate academic approval.</th>
<th>L. A. F</th>
</tr>
</thead>
<tbody>
<tr>
<td>I will ensure that the student investigator is aware of the applicable policies and procedures governing the ethical conduct of research at the University of Stirling</td>
<td>L.A,F</td>
</tr>
<tr>
<td>I have informed the student investigator of discipline specific guidelines regarding the ethical conduct of research. Examples include: <a href="#">Click here to enter text.</a></td>
<td>L.A,F</td>
</tr>
<tr>
<td>Should unexpected ethical issues arise during the conduct of the project I will ensure these are appropriately recognised and addressed.</td>
<td>L.A,F</td>
</tr>
<tr>
<td>I agree to provide supervision to the student investigator for this project.</td>
<td>L.A,F</td>
</tr>
</tbody>
</table>
Please sign below to confirm that you are happy with the arrangements detailed above and recommend this project for approval.

**Supervisor’s signature:** Laura AymerichFranch  
**Date:** 14/05/2020

c. **Participant Information Sheet for Online Surveys**

1. **Research Project Title**

Engaging in corporate philanthropy during a global health crisis: A Case Study on Inditex and the COVID-19

2. **Opening text:**

You are invited to participate in a web-based online survey on Inditex’s economic and logistic contributions during the COVID-19 crisis in Spain and their impact on your perception of the corporation. This survey is part of a research project being conducted by Ana Barreda, a taught postgraduate at the University of Stirling and the University PompeuFabra. It should take approximately 7 minutes to complete. Please read through these terms before agreeing to participate below.

3. **Background, aims of project**

The aim of this project is to examine whether Inditex’s contributions (economic, material and logistic) have positively improved their reputation and corporate image. Furthermore, the aim of this study is to examine whether the public regards Inditex’s contributions as genuine or as a public relations strategy.

4. **Do I have to take part?**

No. Your participation in this survey is voluntary. You may refuse to take part in the research or exit the survey at any time without penalty by pressing the ‘Exit’ button / closing the browser. You can only take the survey once, but you can edit your responses until the survey is closed.

5. **What happens to the data I provide?**

I am carrying out this study as part of my work towards the completion of my degree. Your answers will be completely anonymous, and we will use all reasonable endeavours to keep them confidential. Your data will be stored in a password-protected file and may be used in academic publications. Your IP address will not be stored. The researcher will have access to research data.

6. **Will the research be published?**

The written report will only be submitted and publicly defended to the Faculty Committee of the UniversitatPompeuFabra. The results might be presented to an academic conference or published in a peer-reviewed scientific article.

7. **Who has reviewed this research project?**
The ethical approaches of this project have been approved via The University of Stirling General University Ethics Panel.

8. Whom do I contact if I have concerns about this study or I wish to complain?
If you would like to discuss the research with someone you can contact me at ana.barreda01@estudiant.upf.edu.

Thank you for taking the time to participate in this survey and providing your valuable insight.

9. Electronic Consent
Please select your choice below. Clicking on the “Agree” button indicates that:

- You have read and understood the above information
- You are 18 years of age or older
- You voluntarily agree to participate

<table>
<thead>
<tr>
<th>Agree</th>
<th>□</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disagree</td>
<td>□</td>
</tr>
</tbody>
</table>

d. Electronic Consent Form

**Research Project Title:** Engaging in corporate philanthropy during a global health crisis: A Case Study on Inditex and the COVID-19

| I confirm that I have read and understood the information sheet explaining the research project and I have had the opportunity to ask questions about the project. |
| I understand that my participation is voluntary and that I am free to withdraw at any time during the study and withdraw my data within 15/05/2020 without giving a reason, and without any penalty. I understand that beyond 15/05/2020 it may not be possible to remove my data from the study. OR I understand that my participation is voluntary and that I am free to withdraw at any time during the study without giving a reason, and without any penalty. I understand that if I withdraw no more data will be collected from me. However, any data collected up until the point that I withdraw maybe kept and used in the data analysis. |
| I understand that my responses will be kept anonymous and I give permission for members of the research team to have access to my anonymised responses. |
| I agree to take part in this study |