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The Effects of Social Media Call-Out Culture and Digital CSR Communication on Green Brand Equity and The Role of Perceived Digital Accountability as An Intervening Variable (A Study of Eiger Indonesia Consumers)

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Abstract

This empirical study examines how a Culture of Criticism on social media and Digital CSR Communications shape Eco-Friendly Brand Equity, highlighting the mediating mechanism of Perceived Digital Accountability among Eiger Indonesia consumers. Amid growing consumer skepticism toward corporate greenwashing practices, outdoor gear brands face dual pressure from public criticism online and their own proactive sustainability messaging. Using a quantitative cross-sectional design, empirical data were collected via an online survey targeting 143 active followers of the @eigeradventure Instagram account aged 18 to 45, selected through purposive sampling. Statistical analysis was conducted using Multiple Linear Regression along with the Sobel Test and the SPSS PROCESS Macro to test both direct pathways and indirect structural relationships. The structural framework indicates that the Culture of Accountability on social media and Digital CSR Communication significantly drive Perceptions of Digital Accountability, which in turn serve as a crucial determinant of Eco-Friendly Brand Equity. Furthermore, Perceived Digital Accountability serves as an essential psychological bridge that transforms external public scrutiny and corporate sustainability signals into enhanced brand trust, an eco-friendly image, and customer satisfaction. Based on Signaling Theory, this study contributes to contemporary brand management literature by emphasizing digital accountability as a vital strategic pillar and providing practical guidance for outdoor brand managers in navigating digital public scrutiny.

Keywords:
Critical Culture on social media; Digital CSR Communication; Perceptions of Digital Accountability; Eco-Friendly Brand Equity; Eiger Indonesia.

1. INTRODUCTION

In contemporary marketing management, aligning organizational strategy with corporate social responsibility (CSR) and environmental sustainability—particularly Sustainable Development Goal 12 (SDG 12)—has become essential for building long-term legitimacy and competitive advantage (Carroll, 1991; Kotler & Keller, 2016; Sapayev et al., 2025). Within this sustainable marketing paradigm, Green Brand Equity serves as a crucial asset that reflects consumers' comprehensive evaluation of a brand's environmental commitment, encompassing green image, trust, and satisfaction (Chen, 2010; Górska-Warsewicz et al., 2021). At the same time, the rise of social media "call-out" culture has empowered digital consumers to actively monitor brands, publicly criticize perceived inconsistencies, and demand immediate accountability, particularly in relation to environmental claims and potential greenwashing. This development is especially relevant in Indonesia, where consumers demonstrate considerable skepticism toward companies' environmental claims (Clark, 2020; Katadata Insight Center, 2024; Walgrave et al., 2024; Celsi & Giraldi, 2024; Jiang et al., 2025; Li et al., 2025).

This phenomenon is evident at PT Eigerindo Multi Produk Industri (Eiger), an Indonesian outdoor gear brand that communicates its environmental commitments through Instagram (@eigeradventure) while also facing increasing public scrutiny and criticism from netizens regarding its product sustainability claims. The coexistence of corporate sustainability communication and public digital scrutiny creates a challenge for Eiger in maintaining consumer perceptions of environmental credibility and accountability.

Such conditions may affect how consumers evaluate the brand's integrity, transparency, and environmental reputation. In this context, Perceived Digital Accountability becomes important because it reflects how consumers assess a company's responsibility for its actions and claims in the digital space and influences their evaluation of brand credibility and Green Brand Equity (Vogler & Eisenegger, 2020; Khattak & Yousaf, 2021; Silveira et al., 2024). Despite growing attention to digital CSR communication and social media criticism, there remains an empirical gap in understanding how Social Media Call-Out Culture and Digital CSR Communication jointly influence Green Brand Equity through the mediating role of Perceived Digital Accountability, particularly among consumers of an Indonesian outdoor brand. Existing studies have examined digital accountability, CSR communication, or call-out culture separately, leaving limited empirical evidence on their integrated structural relationship in the context of Green Brand Equity.

This relationship can be explained through Signaling Theory (Spence, 1973; Connelly et al., 2011), which suggests that organizations use observable signals to reduce information asymmetry and communicate the credibility of their intentions and actions. Digital CSR Communication can function as a corporate signal of environmental commitment, while social media call-out culture represents external public scrutiny that encourages organizations to demonstrate accountability. Perceived Digital Accountability therefore provides a psychological mechanism through which these digital signals and pressures may shape consumers' evaluations of the brand (Du et al., 2010; Vogler & Eisenegger, 2021; Fernández et al., 2022; Adanlawo & Chaka, 2025).

Accordingly, Social Media Call-Out Culture and Digital CSR Communication are expected to be associated with Perceived Digital Accountability and Green Brand Equity, while Perceived Digital Accountability is expected to be associated with Green Brand Equity and mediate the relationships between the two antecedent variables and Green Brand Equity. Based on this framework, the objective of this study is to analyze the direct influences of Social Media Call-Out Culture and Digital CSR Communication on Green Brand Equity and Perceived Digital Accountability, as well as to evaluate the intervening role of Perceived Digital Accountability among 143 Eiger consumers in Indonesia.

This study contributes theoretically by extending the application of Signaling Theory to digital brand management through the integration of public digital pressure, corporate CSR communication, and perceived accountability within a single framework. Practically, the findings are expected to provide guidance for outdoor brand managers in managing digital scrutiny, strengthening digital accountability, improving sustainability communication, and protecting Green Brand Equity from the risks associated with greenwashing.

2. RESEARCH METHOD

This study employs a quantitative approach with a cross-sectional survey design to empirically test the structural relationships among Social Media Call-Out Culture, Digital CSR Communication, Perceived Digital Accountability, and Green Brand Equity. A quantitative framework was chosen because it provides an objective foundation for statistical measurement and formal hypothesis testing regarding both direct and mediating effects. While the cross-sectional design enables the relationships among the variables to be examined at a specific point in time, its cross-sectional nature limits the ability of the study to draw causal conclusions. The structural relationships among these variables are conceptualized within the research framework presented in Figure 1.

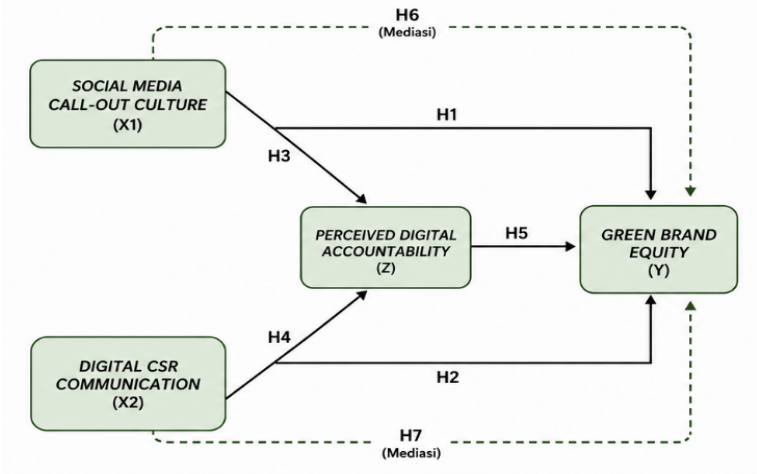

Figure 1. Conceptual Research Model

The target population for this study consists of consumers in Indonesia who follow the official Instagram account of PT Eigerindo Multi Produk Industri (@eigeradventure). A non-probability purposive sampling technique was applied based on three specific inclusion criteria, namely: (1) individuals aged 18 to 45 years, (2) active followers of the @eigeradventure Instagram account, and (3) consumers who have been exposed to Eiger's digital CSR posts and have purchased Eiger outdoor gear within the last 12 months. The final sample size comprisedN=143 valid respondents. This sample size met the statistical power requirements for multivariate regression and path analysis, where the recommended minimum sample size is 5 to 10 times the total number of measurement indicators (27" indikator"×5=135).

Primary data were collected through a structured online questionnaire distributed via Google Forms to the Eiger consumer community and relevant social media channels. Prior to formal data analysis, data screening and data cleaning were conducted to eliminate incomplete responses and consistent answer patterns (unengaged straight-line answers), resulting in 143 eligible questionnaires. All constructs were measured using a 5-point Likert scale ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). Examples of measurement items include: "I actively monitor Eiger's environmental claims on social media" (Call-Out Culture), "Eiger provides clear information about its sustainability efforts online" (Digital CSR Communication), "Eiger demonstrates openness in responding to digital consumer criticism" (Perceived Digital Accountability), and "I trust Eiger's environmental commitment" (Green Brand Equity). This instrument was adapted from well-established literature to ensure construct validity; it consists of 27 indicator items distributed across four research variables, as detailed in Table 1.

Table 1. Operationalization of Variables

Variable	Dimension	Indicators	Reference
Social Media Call-Out Culture (X1) A phenomenon in which netizens collectively expose and criticize corporate actions deemed unethical on social media.	1.Public Monitoring	a. The public on social media pays close attention to and actively discusses issues related to Eiger's environmental policies and activities. b. Social media users consistently monitor and follow the latest developments whenever Eiger is involved in an issue or crisis.	Clark (2020); Jiang et al. (2025)
	2. Intensity of Criticism	a. The emergence of negative opinions and critical comments from netizens flooding the company's digital platforms when an issue arises. b. Netizens express criticism and condemnation repeatedly and continuously across various social media platforms.	
	3. Demand for Transparency	a. Massive pressure from the online public demanding that management immediately provide an honest clarification regarding the issue at hand. b. High expectations from netizens that the corporation will clearly disclose operational data without holding anything back.	
	4. Viral Amplification	a. The speed at which narratives about a crisis or negative issues involving a corporation spread widely in a short period of time in the digital space. b. High levels of " " activity—such as *sharing or retweeting*—of content related to the issue by netizens, thereby reaching a wider audience. c. The domino effect of an issue going viral, which compels consumers to pay closer attention to the brand's ethical behavior.	

Digital CSR Communication (X2) A company's efforts to communicate its social and environmental responsibilities through digital platforms.	1. Message Interactivity	a. The responsiveness and courtesy of the corporate digital team in addressing netizens' comments, questions, or complaints on social media. b. The establishment of an inclusive, two-way dialogue between management and the online community regarding the green initiatives being implemented.	Chaka (2025); Fernandez et al. (2021)
	2. Information Disclosure	a. Corporate transparency in regularly presenting data, sustainability reports, and concrete evidence of nature conservation activities. b. Ease of access for consumers to verify the accuracy of information regarding environmental CSR programs through official digital channels.	
	3. Content Consistency	a. A well-scheduled routine for publishing environmental narratives and campaigns on social media. b. Consistency in environmental messages conveyed over time to build the credibility of the information in the public eye.	
Perceived Digital Accountability (Z) Consumers' perception of the extent to which a company is accountable for its actions and claims in the digital space.	1. Digital Integrity	a. A company's moral courage to acknowledge mistakes or errors in a noble and open manner in front of the social media public. b. A company's honesty in presenting clarifying facts without manipulating information when facing negative sentiment from netizens.	Vogler & Eisenegger (2020); Xiong (2024)
	2. Responsiveness	a. The speed with which a corporation issues an official statement immediately after an issue or complaint surfaces on social media. b. Management's willingness to outline concrete solutions and provide in-depth explanations to the public regarding the operational impact on the business.	
	3. Public Trust	a. The strong conviction among the digital community that the corporation upholds ethical communication standards and is accountable for its online content. b. Consumer confidence that the company genuinely fulfills the environmental conservation promises it advocates on social media.	
Green Brand Equity (Y) The added value of a brand in the eyes of consumers, built	1. Green Brand Image	a. Positive consumer perceptions of the brand as a business that is deeply committed to the future of the planet.	Chen (2010)

through a strong commitment to and reputation for environmental stewardship.		b. A strong brand reputation, widely recognized as a pioneer in eco-friendly nature conservation.
	2. Green Brand Trust	a. Consumers' full confidence that the brand's environmental commitments are based on sincerity, not merely a marketing gimmick. b. Consumers' sense of security regarding the reliability, validity, and truthfulness of the functions of products claimed to be eco-friendly.
	3. Green Brand Satisfaction	a. Functional satisfaction felt by consumers because their consumption needs are met through products that make a tangible contribution to the planet. b. Overall emotional satisfaction that makes consumers feel proud and confident in their decision to choose that green brand.

The quality of the instrument was evaluated through construct validity and internal consistency reliability testing across all 27 indicators. Construct validity was confirmed using Pearson's Product-Moment correlation analysis, in which all measurement items yielded statistically valid coefficient values (r_"hitung" >r_"tabel"atα=0,05). Reliability was determined using Cronbach's Alpha, with all research constructs exceeding the standard threshold (α>0,70).

The analysis procedures were conducted using IBM SPSS Statistics, which included descriptive analysis, testing of classical assumptions (normality, multicollinearity, heteroscedasticity, and linearity), multiple linear regression analysis, and mediation testing using the Sobel Test and the Hayes PROCESS Macro (Model 4 with 5,000 bootstrap resamples at a 95% confidence interval). Ethical standards were strictly adhered to by obtaining electronic informed consent and ensuring the complete anonymity of respondents. The cross-sectional design limits the ability of this study to draw causal conclusions, while the focus on a single outdoor brand limits the generalizability of the findings.

3. RESULTS AND DISCUSSION

To ensure a comprehensive presentation of the study's empirical findings, this section begins with descriptive statistics and instrument quality testing, followed by an evaluation of classical assumptions. Next, the results of hypothesis testing using multiple linear regression and Sobel's mediation analysis are presented. This section concludes with a detailed discussion of the theoretical and practical implications, integrated with the existing literature, acknowledging potential limitations, and providing a transition to the study's final conclusions.

3.1. Descriptive Statistics and Instrument Validation

Empirical data were collected from a sample of 143 respondents (N=143). Basic descriptive statistics—including item means, standard deviations, overall variable means, and qualitative category classifications—were calculated for the four research variables: Social Media Call-Out Culture (X_1), Digital CSR Communication (X_2), Perceived Digital Accountability (Z), and Green Brand Equity (Y).

Table 2. Descriptive statistics for each construct item and variable.

Variable / Indicator	N	Min	Max	Mean	Total Mean Statistic	Category
Social Media Call-Out Culture (X1)					3.9988	High
X1.1	143	2	5	3.78		Height
X1.2	143	2	5	3.99		Tall
X1.3	143	1	5	3.90		High
X1.4	143	1	5	3.93		High
X1.5	143	2	5	04.08		High
X1.6	143	1	5	4.11		Height
X1.7	143	2	5	4.12		High

X1.8	143	2	5	04.05		High
X1.9	143	2	5	04.03		High
Digital CSR Communication (X2)					4.0816	High
X2.1	143	2	5	3.99		Tall
X2.2	143	2	5	3.97		High
X2.3	143	1	5	4.13		High
X2.4	143	2	5	4.18		Height
X2.5	143	2	5	4.15		High
X2.6	143	2	5	04.07		High
Perceived Digital Accountability (Z)					4.0683	High
Z1	143	2	5	4.00		Tall
Z2	143	2	5	04.05		Height
Z3	143	2	5	4.10		Height
Z4	143	2	5	4.13		Height
Z5	143	2	5	04.03		Height
Z6	143	2	5	4.10		High
Green Brand Equity (Y)					4.2216	Very High
Y1	143	2	5	4.27		Very High
Y2	143	2	5	4.30		Very High
Y3	143	2	5	4.18		Height
Y4	143	2	5	4.11		Height
Y5	143	2	5	4.26		Very High
Y6	143	2	5	4.21		Very High

As shown in Table 2, the overall mean scores for Social Media Call-Out Culture (3.9988), Digital CSR Communication (4.0816), and Perceived Digital Accountability (4.0683) fall into the "High" response category. Meanwhile, Green Brand Equity recorded the highest total mean score of 4.2216, placing it in the "Very High" category.

To test the validity and reliability of the measurement instrument, Pearson Product-Moment correlation and Cronbach's Alpha analyses were conducted. The critical value of ther_"tabel" for the "N=143" at a significance level ofα=0,05 is 0.164.

Table 3. Validity and Reliability Coefficients for All Instrument Items

Construct	Item Count (N)	r_calculated Range	r_table	Validity Result	Cronbach's Alpha (α)	Threshold Criterion	Reliability Result
Social Media Call-Out Culture (X1)	9	0.629 – 0.714	164	Valid	842	> 0.60	Reliable
Digital CSR Communication (X2)	6	0.639 – 0.716	164	Valid	769	> 0.60	Reliable
Perceived Digital Accountability (Z)	6	0.674 – 0.742	164	Valid	802	> 0.60	Reliable
Green Brand Equity (Y)	6	0.711 – 0.740	164	Valid	822	> 0.60	Reliable

All individual items across the four variables yielded a coefficient ofr_"hitung" greater thanr_"tabel" =0,164, thereby confirming construct validity. In line with Sekaran & Bougie (2017), each construct also achieved a Cronbach's Alpha value exceeding the standard threshold of 0.60, which confirms high internal consistency reliability and freedom from measurement error.

3.2. Testing Classical Assumptions

Before conducting the multiple linear regression analysis, the model's residuals were tested using classical assumption tests, which included tests for normality, multicollinearity, and heteroscedasticity. This evaluation was structured into two main regression models: Equation 1 (X_1, X_2→Z) and Equation 2 (X_1, X_2, Z→Y).

Table 4. All Classical Assumption Tests

No	Test Type	Decision Criteria	Observed Test Value	Result / Interpretation
1	Normality Test (Equation 1)	Asymptotic Significance (two-tailed) ≥ 0.05	Asymptotic Significance = 0.390 (K-S Z = 0.902)	Data Residuals Are Normally Distributed
2	Normality Test (Equation 2)	Asymptotic Significance Value (two-tailed) >= 0.05	Asymptotic Significance = 0.275 (K-S Z = 0.995)	Data Residuals Are Normally Distributed
3	Multicollinearity Test (Equation 1)	Tolerance > 0.10 & VIF < 10	X1: Tolerance = 0.593, VIF = 1.687 X2: Tolerance = 0.593, VIF = 1.687	Free from Multicollinearity
4	Multicollinearity Test (Equation 2)	Tolerance > 0.10 & VIF < 10	X1: Tolerance = 0.437 (0.473), VIF = 2.112 X2: Tolerance = 0.309, VIF = 3.236 Z: Tolerance = 0.249, VIF = 4.009	Free from Multicollinearity
5	Heteroscedasticity Test (Equation 1)	Sig. (two-tailed) >= 0.05	X1 Sig = 0.353 X2 Sig = 0.501	Free from Heteroscedasticity
6	Heteroscedasticity Test (Equation 2)	Sig. (two-tailed) >= 0.05	X1 Sig = 0.104 X2 Sig = 0.441 Z Sig = 0.083	Free from Heteroscedasticity

The results in Table 4 confirm that:

a. The One-Sample Kolmogorov-Smirnov test yielded an asymptotic significance value of 0.390 for Model 1 and 0.275 for Model 2, confirming that the residuals are normally distributed (p>0,05).
b. The Tolerance values for both equations are well above 0.10, and the Variance Inflation Factor (VIF) values are well below 10, confirming the absence of multicollinearity among the independent variables.
c. The test for heteroscedasticity using the Glejser test showed that no independent variable had a statistically significant relationship with the absolute residuals (p>0,05), confirming that the assumption of homoscedasticity in the model equation was met.

3.3. Multiple Linear Regression and Mediation Test

Hypothesis testing was conducted using multiple regression analysis to estimate direct effects and the Sobel test to determine indirect mediation effects. The critical value oft_"table" for N=143 on α=0.05 is 1.656.

3.3.1. Regression Model 1: Determinants of Perceived Digital Accountability (Z)

Regression Equation (1) models the direct effects of Social Media Call-out Culture (X_1) and Digital CSR Communication (X_2) on Perceived Digital Accountability (Z):

$$Z=0.480+0.220X\_1+0.653X\_2$$

Constant (α=0.480): IfX_1 andX_2 are zero, the baseline value of Perceived Digital Accountability is 0.480 units.

Social Media Call-out Culture (X_1): Has a statistically significant positive effect on Perceived Digital Accountability (B=0.220,"Std. Error"=0.037,"Beta"=0.325, $t\_"_{calculated}"$ =5.935>$t\_"_{table}"$ =1.656, p=0.000<0.05). Every 1-unit increase in X_1 increases Z by 0.220 units.

Digital CSR Communication (X_2): Has a statistically significant positive effect on Perceived Digital Accountability (B=0.653,"Std. Error"=0.058," Beta"=0.622, $t\_"_{calculated}"$ =11.336>$t\_"_{table}"$ =1.656, p=0.000<0.05). A 1-unit increase inX_2 increasesZ by 0.653 units.

3.3.2. Regression Model 2: Green Brand Equity (Y)

Regression Equation (2) models the combined direct effects of X_1 ,X_2 , and$Z$ on Green Brand Equity (Y):

$$Y = 1.447 + 0.244X_1 + 0.286X_2 + 0.427Z$$

Constant ($\alpha = 1.447$): The baseline Green Brand Equity is 1.447 units when all predictor variables are set to zero.

Social Media Call-out Culture (X_1): Has a positive and significant effect on Green Brand Equity ($B = 0.244$,Std. Error $= 0.016$,Beta $= 0.367$,$t_{\text{calculated}} = 15.447 > 1.656$,$p = 0.000 < 0.05$). A 1-unit increase in Social Media Call-out Culture increases Green Brand Equity by 0.244 units.

Digital CSR Communication (X_2): Has a positive and significant effect on$Y$ ($B = 0.286$,Std. Error $= 0.030$,Beta $= 0.278$,$t_{\text{calculated}} = 9.443 > 1.656$,$p = 0.000 < 0.05$). A 1-unit increase inX_2 increases$Y$ by 0.286 units.

Perceived Digital Accountability (Z): Has a positive and significant effect on Green Brand Equity ($B = 0.427$,Std. Error $= 0.032$,Beta $= 0.436$,$t_{\text{calculated}} = 13.315 > 1.656$,$p = 0.000 < 0.05$). A 1-unit increase in Perceived Digital Accountability increases Green Brand Equity by 0.427 units.

3.3.3. Sobel Mediation Test

To assess whether Perceived Digital Accountability (Z) significantly mediates the direct path to Green Brand Equity (Y), a Sobel test was conducted:

a. $X_1 \rightarrow Z \rightarrow Y$ Path:
   $\Rightarrow$ Parameters:$a = 0.220$ ($s_a = 0.037$),$b = 0.427$ ($s_b = 0.032$).
   $\Rightarrow$ Test Statistic = 5.431, Standard Error = 0.0173,p-value $= 0.000$ (6e-8).
   $\Rightarrow$ Conclusion: "Z " significantly mediates the relationship between "Social Media Call-Out Culture" and "Green Brand Equity."

b. $X_2 \rightarrow Z \rightarrow Y$ Path:
   $\Rightarrow$ Parameters:$a = 0.653$ ($s_a = 0.058$),$b = 0.427$ ($s_b = 0.032$).
   $\Rightarrow$ Test Statistic = 8.604, Standard Error = 0.0324,p-value $= 0.000$.

Conclusion:Z significantly acts as a mediator in the relationship between Digital CSR Communication and Eco-Friendly Brand Equity.

Table 5. Regression Coefficients and Mediation Test Results

Relationship / Path	Unstandardized Coefficient (B)	Standard Error	Beta	t-value	p-value	Result
Equation 1 (Z as the Dependent Variable)						
Constants	480	1.178	—	408	684	—
X1 → Z	220	37	325	5,935	0	Significant Effect
X² → Z	653	58	622	11,336	0	Significant Effect
Equation 2 (Y as the Dependent Variable)						
Constant	1.447	448	—	3.234	2	—
X1 → Y	244	16	367	15,447	0	Significant Effect
X² -> Y	286	30	278	9.443	0	Significant Effect
Z -> Y	427	32	436	13,315	0	Significant Effect
Sobel Indirect Effect	Path a	Path b	Standard Error	Test Statistic	p-value	Result
X1 → Z → Y	220	427	173	5,431	0	Significant Mediation
X2 → Z → Y	653	427	324	8,604	0	Significant Mediation

3.4. Discussion and Implications

The statistical empirical results fully support all direct and indirect structural hypotheses formulated in the research objectives. Specifically, the findings indicate that Social Media Call-out Culture (X_1) and Digital CSR Communication (X_2) serve as critical prerequisites that directly strengthen both Perceived Digital Accountability (Z) and Green Brand Equity (Y). Furthermore, Perceived Digital Accountability (Z) acts as a crucial mediating bridge that reinforces these effects.

From a theoretical perspective, these empirical findings extend signaling theory and legitimacy theory within the context of digital brand management. The strong positive effects of Digital CSR Communication (X_2→Y, B=0.286; X_2→Z, B=0.653) reinforce the findings of Chen and Chang (2013) as well as Lyon and Montgomery (2015), which show that transparent corporate environmental signaling substantially reduces skepticism toward environmental issues and enhances consumer-based brand equity.

Furthermore, the significant positive impact of Social Media Call-out Culture (X_1→Y, B=0.244; X_1→Z, B=0.220) aligns with contemporary digital communication research (e.g., Weber et al., 2022). Contrary to the conventional view that public criticism merely damages brand perceptions, public scrutiny on digital platforms functions as a constructive external enforcement mechanism. When a brand actively responds to public criticism, the culture of public criticism enhances consumers' perceptions of Perceived Digital Accountability (Z), which in turn strengthens Green Brand Equity (Y). Sobel's significant mediation pathway (X_1→Z→Y, p=0.000) provides new theoretical evidence that perceived accountability is an essential psychological mechanism that translates external social pressure into positive brand evaluations.

From a practical management perspective, particularly for decision-makers at Eiger Indonesia, management should prioritize strategic investments in all indicators underlying Social Media Call-out Culture, Digital CSR Communication, and Perceived Digital Accountability. Since every 1-unit increase in these dimensions directly drives a positive increase of 0.244, 0.286, and 0.427 units in Green Brand Equity, respectively, targeted improvements in transparent digital CSR communication and proactive responses to public scrutiny on social media will directly strengthen the brand's sustainable competitive position and Green Brand Equity.

Although this analysis yields strong empirical insights, the scope of this study remains limited by a cross-sectional sample of 143 respondents and its focus on a single outdoor brand. Future research could expand and diversify the sample across multiple industries or brands, employ a longitudinal design to examine longer-term outcomes, and incorporate digital analytics data to complement survey responses and capture digital behavior more comprehensively.

This comprehensive presentation of the findings demonstrates a critical operational relationship between public digital discourse, CSR communication, corporate accountability, and brand equity, which serves as the direct foundation for the concluding recommendations in the final section.

4. CONCLUSION

This study examines the structural relationships that govern how Social Media Call-out Culture (X_1) and Digital CSR Communication (X_2) influence Green Brand Equity (Y), both directly and through the mediating mechanism of Perceived Digital Accountability (Z), in the context of Eiger Indonesia. Empirical findings from a sample of 143 respondents (N=143) confirm that all direct and indirect structural hypotheses are supported. Specifically, Social Media Call-out Culture and Digital CSR Communication have statistically significant positive direct effects on Perceived Digital Accountability (B=0.220, p=0.000 and B=0.653, p=0.000, respectively) as well as on Green Brand Equity (B=0.244, p=0.000 and B=0.286, p=0.000, respectively). Furthermore, a Sobel mediation analysis confirmed that Perceived Digital Accountability significantly mediates both pathways (p=0.000), indicating that Perceived Digital Accountability serves as a key bridge linking digital engagement and communication to increased brand equity.

These findings offer meaningful theoretical and practical implications for management science and the digital communication literature. Theoretically, this study expands signaling and legitimacy theories by demonstrating that the "call-out" culture on social media does not function solely as a negative reputational disruptor; rather, when combined with corporate accountability, this culture acts as an external enforcement mechanism that reinforces perceptions of an environmentally friendly brand. Perceived Digital Accountability (Z) emerges as an indispensable psychological variable through which external public discourse is translated into increased brand value.

In practical terms, the findings of this study provide actionable insights for corporate decision-makers and brand managers—particularly at Eiger Indonesia—in managing digital brand equity:

Establish Proactive Digital Response Protocols: Management must view public criticism on social media not merely as a public relations risk, but as a critical signal to demonstrate authentic institutional accountability in real time.

Strengthen Transparent CSR Messaging: Brand strategists must continue to invest in Digital CSR Communication (X_2), leveraging verifiable operational data on environmental performance to bolster consumer trust.

Integrate Accountability Metrics into Brand Management: Since Perceived Digital Accountability (Z) has the strongest direct influence on Green Brand Equity (B=0.427), corporate strategies must prioritize transparent governance and open dialogue across all digital touchpoints.

This study acknowledges certain empirical limitations. Data were collected using a cross-sectional design focused on a specific sample size within a single-brand context. Future research should address these limitations by increasing and broadening the sample size and involving multiple industries or brands to improve

the generalizability of the findings. Researchers are also encouraged to adopt a longitudinal research design to examine changes in consumer perceptions and Green Brand Equity over time, as well as to incorporate digital analytics data to complement survey-based measures and provide a more comprehensive understanding of digital consumer behavior and brand responses.

In summary, this study demonstrates that in an era of increasingly stringent consumer scrutiny, Perceived Digital Accountability and constructive engagement with a culture of criticism on social media are key drivers of corporate legitimacy. By placing digital accountability at the core of strategic brand management, organizations can successfully transform public scrutiny in the digital realm into long-term green brand equity and sustainable market leadership.

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