

Humor in Brand Apologies: Building the Theoretical Foundations to Understand how Humor can Enhance Consumer Brand Forgiveness

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Abstract

This study explores the role of humor in corporate apologies as a strategic tool to repair brand–consumer relationships after a brand failure. It focuses on the potential of humor to promote consumer forgiveness, drawing on Benign Violation Theory and integrating insights from crisis communication, emotion theory and consumer trust.

The theoretical framework examines how brand failure affects consumer emotions, trust and identification, and how corporate apology can function as a symbolic act of repair. Particular attention is paid to blame attribution, specifically whether responsibility is perceived as internal or external, and how this shapes the effectiveness of apologies and the likelihood of forgiveness.

Humor is analysed as a potentially powerful but risky element in apology messages. While it can reduce tension and humanise the brand, it may also backfire if perceived as inappropriate. Self-enhancing humor is proposed as particularly suitable in crisis settings, as it fosters emotional resilience without trivialising the issue.

The proposed model connects apology type, attribution of responsibility, humor as a moderator, forgiveness as a mediator, and electronic word-of-mouth (eWOM) as an outcome. The study highlights the importance of authenticity, contextual sensitivity and emotional alignment, offering practical guidance on the thoughtful use of humor in brand communication. This theoretical model provides a basis for future empirical research on consumer responses to humor in brand apologies.

1. Introduction

The transition to the era of digital connectivity and enhanced consumer empowerment has radically transformed the way brands interact with their audiences. Today's consumer is no longer a passive recipient of corporate messages, but an active participant in shaping the image of brands, influencing their impact on society through dialogue, criticism and public evaluation (Labrecque et al., 2013; Schau et al., 2009). The consumer-brand relationship has evolved into a multidimensional, evolving and emotionally charged process, in which the role of trust and identification is crucial (Fournier, 1998; Thomson et al., 2005).

This new context highlights the management of corporate image not only as a communication element, but as a strategic priority. One of the most complex issues that brands have to manage in this environment is the crises that arise from commercial failures (brand failures). Failures are no longer perceived as simple operational malfunctions, but as threats to the solvency, credibility and moral identity of the brand (Dutta and Pullig, 2011). In cases of strong consumer identification with brands, failures are capable of affecting consumers on a personal level, feeling betrayed, which leads to emotional reactions such as anger, disappointment or alienation (Aaker, 1991; Albert et al., 2008; Keller, 2005). The digital ecosystem through eWOM intensifies the consequences of these failures, as each incident can be highlighted, disseminated and significantly amplified. By telling their stories, consumers publicize their experiences and influence the broader social evaluation of a brand (Berger, 2014; Hennig-Thurau et al., 2004). Addressing such crises requires an understanding not only of the mechanisms of repair, but also of the deeper consumer psychology, the social dimension of the brand and the symbolic functions of the corporate image (Coombs and Holladay, 2012).

One of the main strategies used to restore the brand–consumer relationship is the corporate apology. The apology is a symbolic reconnection mechanism that operates through the recognition of the error, the expression of sincere regret and the intention to restore trust (Kim et al., 2004). Its effectiveness depends largely on factors such as honesty, directness, speed of reaction and especially the public's perception of the attribution of responsibility (Fuchs and Schreier, 2011; Weiner, 2006). When the consumer attributes responsibility to the brand (internal attribution), the demands for an emotionally rich and morally robust apologetic message increase (Coombs, 2007).

The use of humor in corporate apologies is particularly interesting in this environment. Although humor has been studied as a tool to enhance acceptance and adherence to advertising messages (Alden et al., 1993; Chiew et al., 2019; Eisend, 2009), it hasn't been explored in the context of a crisis. On the one hand, humor can provide emotional relief, reframe the negative event, and offer a more human and approachable image of the brand (Martin, 2007). On the other hand, it can be perceived as indifference, evasion, or communicative recklessness, especially when it is not accompanied by taking responsibility or when the damage is serious (Xiao et al., 2018).

The theory of Benign Violation (McGraw and Warren, 2010) provides a psychological framework for understanding this function of humor. According to this theory, humor arises when an event is experienced as a violation of some rule, but is at the same time harmless or acceptable. Applied in the context of corporate apology, humor attempts to shift the perception of the event from the level of threat to that of tolerance, facilitating the process of forgiveness.

This paper attempts to examine when and under what conditions humor can work positively in corporate apologies, how the perception of responsibility affects the acceptance of the apology and how all of this is related to the consumer's willingness to forgive. The analysis is based on the synthesis of theoretical tools from behavioral psychology, crisis management, emotion theory, and the field of consumer trust, seeking to contribute to the deepening of the understanding of the dynamics that determine consumer behavior towards apology messages with humorous content.

Highlighting the theoretical connections between humor, forgiveness and attribution responsibilities, the article aspires to contribute substantially to the scientific debate around the restoration of the consumer-brand relationship, the effectiveness of corporate apologies, and the risks or opportunities that may arise from choosing a humorous approach.

2. Brand Failure and the Impact on Consumer-Brand Relationships

The concept of branding has evolved significantly in recent decades, moving from a functional understanding, according to which the brand was an indicator of origin or differentiation, to a deeper, multidimensional relationship with the consumer (Aaker, 1991; Keller, 2005) which is shaped by emotions. In the modern approach, the brand is perceived as a dynamic system of meanings, which incorporates values, experiences and cultural narratives, shaping the consumer's identity (Escalas and Bettman, 2005). The consumer-brand relationship develops characteristics of interpersonal connection, as brands acquire a role in the connection with the self (self-connection), emotional security and social identity of individuals (Fournier, 1998; Thomson et al., 2005).

However, as in any relationship, so in the relationship with brands, there is the possibility of rupture. The concept of brand failure describes precisely this point of discontinuity, that is, the failure of the brand to meet the expectations or values of the consumer. Such failures can be functional (e.g. problems with product quality), symbolic (e.g. offending social or moral values) or communicative (e.g. unsuccessful or controversial communication campaigns) (Dutta and Pullig, 2011; Khamitov et al., 2020). Regardless of the type, these failures cause a disruption of the relationship of trust and the activation of negative emotions such as disappointment, anger or shame (Albert et al., 2008; Romani et al., 2013).

The literature on brand failures is part of the field of crisis management and communication in times of corporate turmoil (Coombs and Holladay, 2012). A key point is that a crisis is not defined solely by the objective severity of the incident, but by how it is perceived by the public (Choli and Kuss, 2021; Coombs, 2007). Factors such as the brand's pre-existing reputation, its historical consistency, the emotional connection with the consumer and – most importantly – the perception of intent and responsibility, co-shape the intensity and duration of the crisis (Kim et al., 2004; van Laer et al., 2019). The severity of the failure is amplified when responsibility is attributed internally to the brand. Consumers tend to be harsher when they believe that the company was in control or intentionally caused the crisis, as opposed to cases where they recognize the existence of external or uncontrollable factors (Heider, 2013; Weiner, 2006). Attribution of responsibility directly affects the type and intensity of the emotional reaction, as well as the consumer's attitude towards the possibility of

forgiveness or the desire to “punish” the brand (Xie and Peng, 2009; Grégoire et al., 2009).

The consequences of a brand failure are multiple. At a behavioral level, purchase intention may decrease, and customer loss may be observed. At an emotional level, feelings of anger (Grégoire et al., 2010), betrayal (e.g., Gerrath et al., 2023) or disappointment (Zeelenberg and Pieters, 2004) may be experienced. At the communication level, consumers often turn to electronic platforms to publicly communicate their dissatisfaction, accelerating the diffusion of the crisis through eWOM (Berger, 2014; Hennig-Thurau et al., 2004). The accumulation of these levels can lead to complete alienation from the brand and the deconstruction of previously established loyalty (Park et al., 2010).

Corporate apology emerges as a crucial tool for managing failure. Beyond a simple act of communication, apology functions as a means of renegotiating the relationship, offering space for emotional reconnection (Casidy and Shin, 2015; Kim et al., 2004). The literature has shown that apologies that include a clear acknowledgment of responsibility, empathy, and a proposal for redress are more likely to lead to forgiveness and restoration of trust (Lewicki and Polin, 2012).

In the digital age, an apology is addressed not only to the directly affected consumer, but also to the wider public, acting as a symbolic gesture of taking responsibility and committing to restoring moral balance (Coombs, 2007; Romani et al., 2013). If an apology is perceived as sincere and compatible with attribution of responsibility, it can reduce the spread of negativity and act as a catalyst for restoring trust.

As expected, the effectiveness of an apology is not universal. In cases of intense internal attribution of responsibility, consumers become more demanding and less receptive to superficial remedial efforts (Grégoire et al., 2010). Conversely, when the failure is seen as unintentional or the blame is attributed externally, the likelihood of forgiveness and positive re-engagement increases.

In summary, the failure of a brand is a point of crisis, but also an opportunity to rebuild the relationship with the consumer. Recognizing the cause, understanding the psychology of the audience and choosing the appropriate apologetic style, the tone and content of a communication effort determine its success or failure. In this context, the

question arises whether a humorous apology is capable of reversing negative emotions and acting as a bridge to forgiveness.

3. Corporate Apology as a Repair Tool

Corporate apology is one of the most basic crisis management mechanisms, especially when the relationship of trust between a brand and a consumer has been damaged by failure. Apology is not a simple act of information or defensive rhetoric, but an act that carries moral and symbolic weight. It constitutes a form of social ritual of renegotiation of the relationship, aiming not only to provide explanations, but mainly to restore credibility, empathy and the intention to make amends (Coombs and Holladay, 2008; Lewicki and Polin, 2012).

The effectiveness of a corporate apology has been closely linked to perceived sincerity and acceptance of responsibility. Research shows that consumers are more receptive to apologies that openly acknowledge the mistake, are accompanied by an expression of regret, and include commitments to remedy (Casidy and Shin, 2015; Kim et al., 2004). In contrast, general, defensive, or evasive apologies may intensify distress, amplify negative eWOM, and further damage the brand's image (Lee and Chung, 2012; van Noort and Willemsen, 2012). The structure of an apology has been extensively analysed in the literature, with key elements: acknowledgment of responsibility, explanation of the incident, expression of regret, intention to make amends, and taking action (Benoit, 1997; Lewicki et al., 2016). When these elements are combined with linguistic authenticity, an apology is created that can contribute substantially to the repair of the relationship (Schmidt et al., 2022).

However, the effectiveness of an apology does not depend solely on its structure or content. Elements such as the historical relationship of trust, the intensity of the transgression, and most critically the consumer's perception of responsibility (Weiner, 2006; Grégoire et al., 2009) can significantly affect the willingness to forgive. These dynamics, along with the concept of forgiveness itself, will be explored in the following chapter. In cases of internal attribution of responsibility, consumers are less willing to accept even carefully crafted apologies (Xie and Peng, 2009). On the contrary, when the error is perceived as unintentional or externally caused, a sincere apology can lead to rapid emotional recovery (Coombs, 2007; Haigh and Brubaker, 2010).

The style of the apology is a crucial element. Inappropriate or inconsistent tone can lead to message rejection. Studies have shown that consumers harshly evaluate apologies

that are either too distant, too light, or that contradict their emotional tone (Van der Meer and Verhoeven, 2014; Lee, 2021).

Beyond its immediate communicative function, an apology influences long-term trust and relationship maintenance. Consumers who feel that the apology is authentic are more likely to show understanding and allow the brand to regain its moral legitimacy (Einwiller et al., 2021; Roschk and Kaiser, 2013).

Furthermore, an apology is not only addressed to the directly affected consumer, but also to society at large, acting as a tool for collective redress and maintaining social acceptance (Shao et al., 2022). This is especially true in environments of high digital transparency, where the public expects not only explanations but also a conscious attitude (Coombs and Holladay, 2012; Romani et al., 2013). In this context, an apology becomes a socially mediated act, with multiple recipients and interpretations. It is worth noting that an apology is not a panacea. Its effectiveness depends on the consistency of the actions that follow. As the literature points out, the act of redress – e.g. refund, policy change, proactive actions – enhances the credibility of the apology and increases the likelihood of forgiveness (Fehr and Gelfand, 2010; Wenzel et al., 2010). An apology without action is considered empty and may reinforce consumers' negative feelings.

4. Blame attribution and its role in the acceptance of apologies

The concept of blame attribution has deep roots in social psychology and is a fundamental process for interpreting human behaviors towards errors and judgments. According to Attribution Theory, as developed by Heider (2013) and developed by Weiner (2006), individuals seek to interpret events by searching for causal explanations, which they classify into internal (attributed to the perpetrator or organization) and external (attributed to external circumstances or luck). This distinction affects the emotional and moral evaluation of an event, as well as the attitude towards the culprit.

In the context of consumer-brand relationships, blame attribution acquires critical importance. When responsibility is attributed internally, i.e. to the brand, consumers tend to feel anger, disappointment or betrayal, while in cases of external attribution (misfortune, human error, force majeure), the willingness to forgive is increased (Weiner, 2006; Folkes, 1984; Laufer et al., 2005). Attribution of responsibility acts as a filter through which consumers interpret the judgment and evaluate the apology offered by the brand (Coombs, 2007; van Laer et al., 2019). The process of attributing responsibility is multifactorial and subjective. It is not based only on the events themselves, but is influenced by how they are presented (framing), the brand's history of credibility and their personal perceptions (McGraw et al., 2012; Lee and Choi, 2020). For example, a brand with strong brand equity and a history of social responsibility is more likely to be interpreted with greater understanding (Albert et al., 2008; Khamitov et al., 2020). In contrast, brands with previous crises or controversial public images are treated more harshly.

According to Weiner (2006), there are three main dimensions of causal attribution:

- 1) Stability: Whether the event is perceived as random or recurring.
- 2) Controllability: Whether the brand had the ability to prevent or intervene.
- 3) Intention: Whether there is a sense of purpose behind the action.

Perceptions of high intention, control, and stability lead to a stronger negative emotional response (Xie and Peng, 2009; Grégoire et al., 2010). These factors are decisive for attitudes towards apologies.

In practical communication, a corporate apology that ignores or contradicts the audience's perceived responsibility is likely to fail or even intensify the crisis (Coombs and Holladay, 2008; Kim et al., 2004).

In contrast, an apology that aligns with the perceived responsibility, acknowledging the error and taking remedial action, is much more likely to lead to forgiveness and acceptance (Casidy and Shin, 2015; Lewicki et al., 2016). This alignment is strengthened when language choices are used that express empathy and responsibility, without exaggeration or embellishment (Einwiller et al., 2021).

The use of humor in apologies introduces an additional variable: whether the audience considers the seriousness of the situation compatible with the humorous approach. When perceived responsibility is high, consumers expect seriousness, clear explanations, and moral accountability (Lee and Chung, 2012). In such situations, humor may be perceived as disrespectful or an attempt to cover up, undermining the message (McGraw et al., 2012; Choi and Lin, 2009). Conversely, in cases of low responsibility, the use of humor can reduce the intensity of the crisis and enhance emotional release (Chiew et al., 2019; Martin, 2007).

Overall, attribution of responsibility functions as a regulator of the effectiveness of any form of apology and especially the use of humor. It connects the cognitive interpretation of the event with the emotional reaction and shapes the conditions for forgiveness or rejection. The brand's communication strategy should be based on understanding the assumed responsibility and on the consistent adaptation of the style, content and medium of the apology.

5. Forgiveness in the context of brand failure

Forgiveness is a complex psychological process, which was initially studied in the context of religion, moral philosophy and interpersonal psychology. However, in recent years it has also been integrated into the field of consumer behavior, gaining particular importance in cases of violation of the consumer-brand relationship. Forgiveness is not an instantaneous act, but an evolutionary process that is formed over time and reflects the weakening of the individual's vindictive disposition and the strengthening of pro-social motives (Fincham, 2000; McCullough et al., 1998).

In the relevant literature, two main theoretical directions for forgiveness can be distinguished, which can also be applied to brand-consumer relationships: one is based on empathy and the other on motivated reasoning. The empathy model (McCullough et al., 1997) argues that forgiveness is activated when the consumer adopts a more compassionate and humane assessment of the offender. In contrast, the motivated reasoning model (Donovan and Priester, 2017) argues that the consumer constructs interpretive schemas and narratives that allow him to maintain a valuable relationship, even after a failure.

Consumer forgiveness is a three-dimensional construct comprising affective, cognitive, and behavioral components (Christodoulides et al., 2021). The consumer's familiarity and level of emotional connection with the brand are critical factors in predicting forgiveness. When a brand is integrated into the consumer's self-concept and is associated with personal values and experiences, then the predisposition to forgive is increased (Reimann and Aron, 2014). In such cases, consumers may cognitively reframe the transgression, reducing its perceived severity and interpreting it in more lenient terms – a process known as “positive illusions” (Murray et al., 2006).

Empathy is widely recognized as a key emotional driver of forgiveness. When consumers perceive elements of remorse, vulnerability, or sincere apology in a message, this can mobilize feelings of understanding and weaken the tendency to reject or punish (McCullough et al., 1997; Wei et al., 2020). However, empathy alone is not enough. Factors such as personality traits, cognitive expectations, and perceptions of justice play a complementary role (Riek and Mania, 2012).

Tsarenko and Tojib (2011) propose four alternative paths to forgiveness:

- Atonement of the offender, which is based on repentance and restorative actions,
- Disappointment, when the consumer compromises due to limited alternatives,
- Self-healing, when forgiveness is a result of personal maturity,
- Grace, which is born of deep empathy and humanity.

The heterogeneity of these paths captures the complexity of forgiveness in the commercial environment. In addition, external factors such as the severity of the offense (Boon and Sulsky, 1997), the existence of previous CSR initiatives (Lindgreen et al., 2012), and the historical reputation of the brand (Aaker et al., 2004) may decisively influence the consumer's final attitude.

Forgiveness has significant behavioral and relational consequences. Consumers who choose to forgive a brand tend to reduce negative word-of-mouth, demonstrate repurchase intent, and remain more forgiving in future crises (Donovan et al., 2012; Jaroenwanit, 2015). However, this does not mean that the emotional impact of the failure is eliminated – rather, it is a conscious choice to redefine the relationship.

Overall, forgiveness is based on the intersection of cognitive interpretation, emotional reserves, and the qualitative nature of the relationship. In the context of branding, forgiveness functions as a restorative mechanism not by denying the wrong, but by acknowledging it and rebuilding the relationship on new, more mature foundations. Understanding this process is fundamental to assessing the role of humor in corporate apologies, as humor can either enhance or undermine forgiveness, depending on whether it is compatible with the context and the audience's disposition for reconciliation.

6. Humor in Corporate Apology

The use of humor in corporate communication is a subject of growing scientific interest, with researchers pointing to its ability to attract attention, shape positive emotions, and enhance the memorability of messages (Eisend, 2009; Weinberger and Gulas, 1992). While the functionality of humor has been studied extensively in the context of advertising, its use in crisis situations and corporate apology is a more recent and complex field of research. The main challenge lies in whether – and under what conditions – humor can function as a tool for emotional relief and restoring the relationship with the consumer, without undermining the seriousness of the situation or the credibility of the brand. The Benign Violation Theory of McGraw and Warren (2010) offers a particularly useful conceptual framework for understanding when a humorous message can be considered acceptable. According to the theory, humor arises when an event or message is experienced as both a violation of a social or moral norm and as non-threatening. In the context of corporate apologies, the use of humor attempts to transform a negative event into a “benign violation” – that is, an experience that is recognized as a mistake, but is treated in a way that mitigates its severity, without negating responsibility. If this balance is achieved, the apology can be more digestible and humane in the eyes of the audience.

The most systematic typology of humor in the relevant literature is proposed by Martin et al. (2003), who distinguish four main types: affiliative, self-enhancing, aggressive, and self-defeating. These types differ in their function (interpersonal or intrapersonal) and in their potential contribution to the psychological well-being or distress of the recipients.

Affiliative humor is an approach that encourages the formation of positive interpersonal relationships, reducing distance and enhancing a sense of community between sender and receiver. It is a friendly and gentle type of humor, which seeks to amuse without offending, and often includes mild forms of self-mockery. In communicative situations such as an apology, it can provide relief and relieve negative emotions, provided that it is used with sensitivity and respect for the seriousness of the situation (Martin et al., 2003; Beal and Grégoire, 2022).

Self-enhancing humor is used intrapersonally and helps individuals maintain a positive attitude and mental resilience in situations of pressure or crisis. It is a form of humor

that focuses on managing stress and difficulties with a positive perspective, without turning against third parties or the self in a derogatory way. In the context of corporate apology, self-enhancing humor can provide a more “human face” to the brand and contribute to emotional reconnection with the audience (Kuiper et al., 1993; Martin et al., 2003).

In contrast, aggressive humor relies on sarcastic or ironic comments, which are often directed at third parties—whether consumers, competitors, or broader social groups. While it may be funny, this type of humor carries a high risk, as it can be perceived as arrogance, irresponsibility, or even disrespect towards the audience. Especially in times of crisis, aggressiveness in communication is rarely forgiven, as it undermines the credibility of the message and reinforces the critical attitude of the audience (Martin et al., 2003).

Self-defeating humor is a more complex case, as the sender directs the irony at himself or, in the case of brands, at the company itself. Although it may initially give the impression of authenticity or self-awareness, its excessive use may lead to interpretations of reduced self-esteem, insecurity, or lack of professionalism. Particularly in environments where restoring trust is critical, such humor can weaken the brand's institutional standing (Martin et al., 2003).

In addition to the type of humor, the brand's prior identity also plays a crucial role. Brands that have historically adopted an approachable, playful, or humorous style are more likely to succeed when incorporating humor into apologetic messages. Conversely, brands with a strict, serious, or technocratic image may create confusion or even distrust when attempting to incorporate humor unexpectedly (Eisend, 2011; Dahl, 2018).

In conclusion, humor in corporate apology is a two-sided tool. When used accurately, in conjunction with a sincere acknowledgment of error and an intention to make amends, it can provide relief, empathy, and symbolic reconnection. Conversely, when used without alignment with context, seriousness, and responsibility, it carries the risk of misinterpretation and reinforcement of judgment.

6.1 Self-enhancing humor

For the purpose of this study, the choice of self-enhancing humor over other types is based on the literature that highlights it as a more adaptive and psychologically supportive form of humor, especially in crisis contexts. In contrast to aggressive or sarcastic humor, which can be interpreted as defensive or disrespectful ways of communicating (Martin et al., 2003), self-enhancing humor enhances resilience, facilitates emotional processing of negative experiences, and promotes the maintenance of a positive attitude even in adverse situations (Kuiper, 2012). These characteristics make it more suitable for use in corporate apologies, as it prevents the risk of misinterpretation or discounting of the problem, while at the same time reinforcing the image of authenticity and emotional maturity of the brand (Beal and Grégoire, 2021).

Furthermore, a number of studies have shown the positive effect of self-enhancing humor on anxiety regulation, enhancing psychological resilience, and emotional stability in high-stress situations (Ford et al., 2023; Fu et al., 2024). In experimental settings, the use of self-enhancing humor was associated with a reduction in state anxiety, an increase in positive mood, and an enhancement of perceived control in demanding situations, offering participants a psychologically protective filter against external stressful stimuli (Fu et al., 2024).

It is also noteworthy that self-enhancing humor has been found to support emotional recovery, allowing individuals to reframe a negative event without ignoring or discounting it (Van den Broeck, 2012). This function becomes crucial in the context of corporate apology, as it allows the brand to acknowledge responsibility while simultaneously offering a less threatening, more “human” narrative. Thus, self-enhancing humor does not aim to avoid the crisis, but to manage it by strengthening emotional connection, reducing defensiveness, and supporting positive reframing of the event.

7. Humor, forgiveness and eWOM: The interaction after a brand failure

Although the present study originally outlined an experimental design to test the proposed framework, this paper focuses exclusively on the theoretical development of the humor–forgiveness–eWOM relationship. This decision allows for a more in-depth examination of the conceptual dimensions involved, and aims to inform future empirical applications.

This combined study reveals a complex network of interactions that shape consumer attitudes towards a brand after a failure. These elements do not operate in isolation, but in dynamic interplay that either supports or hinders the restoration of trust. eWOM has been widely recognized as one of the most powerful mechanisms influencing brand reputation and purchase behavior, particularly due to its speed and social validation function (Hennig-Thurau et al., 2004; Cheung and Thadani, 2012).

In this ecosystem, forgiveness plays a key mediating role. When a brand’s apology is perceived as sincere, responsible, and emotionally attuned, consumers are more likely to forgive, reducing their negative attitudes and consequently the spread of negative eWOM (Xie and Peng, 2009). Humor introduces a further emotional layer. When used appropriately, it can defuse tension, humanize the brand, and even reframe the tone of consumer response from hostility to sympathy (McGraw et al., 2012; Kim et al., 2022).

However, humor does not guarantee a positive reaction. Its effectiveness depends heavily on contextual variables, particularly how consumers attribute responsibility, what type of humor is used, and how culturally appropriate it is perceived to be (Martin et al., 2003; Jiang et al., 2019). For instance, when the brand is deemed fully responsible, humor may be interpreted as insensitive or evasive, potentially backfiring (Lee and Chung, 2012). Conversely, in situations of external attribution, humor may add warmth and foster a sense of shared humanity.

Moreover, consumer-brand proximity acts as a buffer. Emotionally connected consumers tend to interpret brand actions more favorably, sometimes even mimicking humorous tones in their own eWOM expressions—generating a virtuous feedback loop of positive social signaling (Fournier, 1998; Warren and McGraw, 2016).

These observations illustrate the importance of aligning emotional, cognitive, and relational dimensions in post-crisis communication. To better understand how these mechanisms interact systematically, we now propose a theoretical framework that integrates the roles of apology, humor, attribution, forgiveness, and eWOM.

7.1 Theoretical model

Building on the previous discussion, the proposed theoretical model aims to clarify the mechanisms through which brand apologies influence consumer forgiveness and eWOM, while considering the moderating and mediating effects of attribution of responsibility and humor.

At its core, the model positions consumer forgiveness as a central response to the brand's apology. Literature suggests that apologies perceived as sincere, accountable, and emotionally intelligent promote greater forgiveness (Kim et al., 2004; Casidy and Shin, 2015).

Yet, this effect is not uniform: the perception of responsibility critically shapes the effectiveness of an apology. When blame is internally attributed to the brand (e.g., due to negligence), consumers tend to be more punitive and less willing to forgive. On the other hand, when the cause of the failure is viewed as external or uncontrollable, forgiveness becomes more likely (Weiner, 2006; Folkes, 1984).

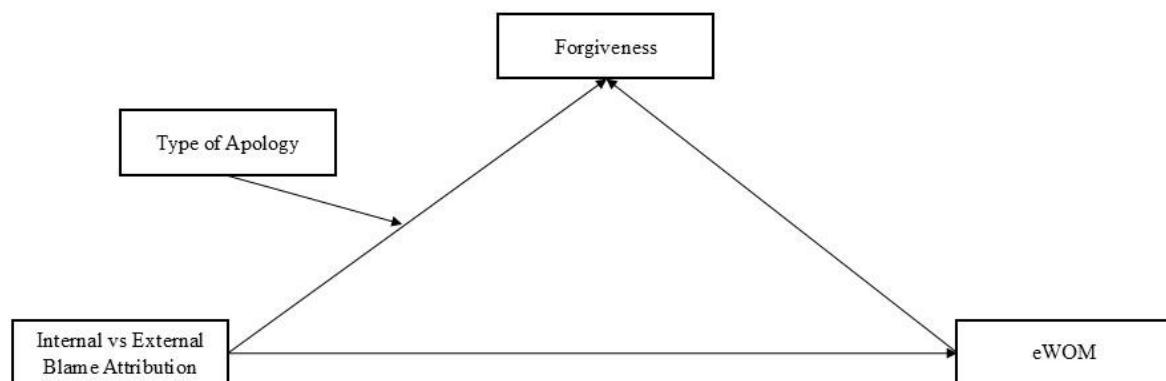
Humor, as part of the apologetic style, functions as a moderating variable. Its appropriateness is contingent upon the attribution of responsibility: in externally attributed failures, humor can humanize the brand and enhance forgiveness (McGraw et al., 2015). However, in cases of internal attribution, humor risks undermining the seriousness of the apology and can reduce its effectiveness (Yoon and Tinkham, 2013).

Finally, the model conceptualizes eWOM as the ultimate behavioral response. Crucially, forgiveness mediates the relationship between attribution and eWOM: when consumers forgive, they are less likely to engage in negative word-of-mouth, even when responsibility is clear (McCullough et al., 1997; Hess Jr et al., 2003).

In summary, the framework formulates the following relationships:

- Brand apology positively influences consumer forgiveness.
- Attribution of responsibility moderates this relationship, with external attribution strengthening forgiveness and internal attribution weakening it.

- The type of apology (humorous or formal) further moderates the apology–forgiveness link, enhancing or reducing its effectiveness depending on the context.
- Consumer forgiveness mediates the effect of attribution of responsibility on eWOM.



This model serves as the conceptual foundation for a forthcoming empirical study designed to validate the proposed relationships.

7.1.1 Research Design and Future Directions

The theoretical framework developed in this study forms the basis for an upcoming experimental investigation designed to empirically test the proposed relationships. Specifically, a 2 (humorous vs. non-humorous apology) \times 2 (internal vs. external attribution of failure) between-subjects experimental design will be employed to examine how humor and attribution interact to affect consumer brand forgiveness and eWOM. The independent variable will be the type of failure attribution, while eWOM will serve as the dependent variable. Consumer brand forgiveness will function as a mediating variable, and the type of apology (humorous vs. non-humorous) as a moderator.

To identify suitable humorous content, two pretests were conducted. The first involved a focus group to generate self-enhancing humorous responses relevant to brand apology scenarios. The second pretest used a survey to select stimuli perceived as high in humor intensity. The main experimental phase will then assess the effects of these manipulations on participants' forgiveness and eWOM intentions. This empirical study will provide further insight into how brands may use humor effectively in apology communications, while maintaining consumer trust and minimizing reputational damage.

8. Theoretical and practical implications

The present theoretical investigation sheds light on the complex relationship between humor, attribution of responsibility, forgiveness and eWOM in corporate apology contexts, contributing both to the literature and to the strategic toolbox of communication professionals. This conceptual framework highlights the importance of the cognitive and emotional processes that are activated after a brand failure, placing the consumer at the center not as a passive receiver, but as a shaper of meaning and moral context (Coombs and Holladay, 2012; Grégoire et al., 2010).

On a theoretical level, the work contributes by incorporating humor as a component of apologetic discourse, an element that remains under-researched in the relevant literature to date. The use of humor in apologies is usually viewed with caution due to its ambiguous function (Warren and McGraw, 2016), but this analysis shows that it can work beneficially, under strict conditions. This contribution enriches the theoretical background of apology, positioning humor not as an “unpredictable element”, but as a communication technique subject to cognitive and ethical conditions (Chung et al., 2020). The integration of the theory of attribution of responsibility (Weiner, 2006) allows the development of a holistic interpretive scheme, in which the apology is evaluated not only as a message, but also as an act of meaning management. The finding that the effectiveness of an apology depends on its alignment with the assumed responsibility extends previous studies (Coombs, 2007; Lee and Chung, 2012), emphasizing the role of “contextual fit” as a critical factor in acceptance or rejection.

The contribution of the present analysis is not limited to humor as a tool for forgiveness, but places it in a broader context of consumer–brand relationships. Forgiveness, as the literature points out, is a multidimensional and time-extended process, involving not only the acceptance of the mistake, but also the prediction of the future behavior of the brand (Finkel et al., 2002; Romani et al., 2013). The connection of humor with forgiveness and eWOM creates a new axis of study in the field of crisis communication, which deserves further research.

On a practical level, the findings of this analysis offer useful strategic directions for marketing and corporate communication executives. First, the use of humor is not a universal solution, but a tool that requires contextual analysis (contextual calibration).

The decision to use it should be based on the following parameters:

- 1) The severity of the failure
- 2) The perception of responsibility by the audience
- 3) The emotional connection with the brand
- 4) The culture of the brand and the audience (Lwin et al., 2010; Kim and Nam, 2019).

Second, monitoring eWOM before and after the apology is critical. Interpreting audience reactions provides valuable clues for structural adaptation of the message and the possibility of introducing humor without being perceived as frivolity. Sentiment analysis tools, discourse mining, and online listening can provide quantitative and qualitative data on the perception of the apology (Liu and Kim, 2011; Tirunillai and Tellis, 2012).

Third, humor cannot function autonomously. It must be integrated into an apology based on four fundamental axes: honesty, taking responsibility, emotional empathy, and commitment to reparation (Lewicki et al., 2016). When these elements are missing, humor is perceived as an evasive strategy or an attempt at disorientation (Einwiller et al., 2021).

Finally, continuous evaluation of the public reaction is necessary. eWOM is not only an “outlet” for the audience, but also feedback for the brand itself. Organizations that incorporate flexible communication evaluation schemes gain the ability to adapt immediately and prevent secondary crises (Grégoire and Fisher, 2008; Romani et al., 2013).

In summary, restoring consumer trust after a crisis is not just a communication task, but a deeply multifactorial process. Humor can only work positively when applied with respect for the context, understanding of expectations and strategic consistency. Otherwise, the risk is great: undermining the apology, reinforcing the irony and ultimately distancing the consumer. Professionals are called upon to demonstrate subtlety, adaptability and authenticity, not only to restore the brand’s reputation, but above all to maintain the relationship of trust with the public.

9. Conclusions

This theoretical study highlighted the complex and multifactorial relationship between the use of humor in corporate apologies, attribution of responsibility, willingness to forgive and intention for eWOM (electronic word-of-mouth). In an environment of intense transparency and direct digital interaction, the phenomenon of brand failure ceases to be simply an operational or communication error; it becomes a structural test of trust and relationship between brand and consumer (Coombs and Holladay, 2012; Grégoire et al., 2010).

Corporate apology emerges as a communication tool with multiple functions: recognition of the error, emotional mediation, affirmation of values and claim for forgiveness (Lewicki et al., 2016). Introducing humor in this context constitutes a high-risk strategic choice, as it activates conflicting interpretations from the audience's perspective: authenticity or frivolity; relief or disorientation? (Kim et al., 2022; Warren and McGraw, 2016).

The theory of attribution of responsibility (Weiner, 2006) allows us to understand how consumers interpret judgment and evaluate apologies. Internal attribution reinforces the requirement for seriousness and sincerity, limiting the acceptance of humor. Conversely, in cases of external causality or unclear responsibility, humor can function supportively towards forgiveness, when accompanied by sincere recognition and commitment to reparation (Einwiller et al., 2021).

Forgiveness is not an automatic response, but an emotionally and cognitively complex process, dependent on the history of the relationship, expectations, and communication style (Finkel et al., 2002; Romani et al., 2013). Humor can accelerate or hinder this process, depending on the context, compatibility with the corporate identity, and the emotional intelligence of the message.

The intention for eWOM publicly expresses the consumer's attitude. Positive or neutral expression partially indicates the achievement of forgiveness, while negative eWOM reinforces judgment and undermines the credibility of the apology (Cheung and Thadani, 2012; Tirunillai and Tellis, 2012). The style of the apology, the use of humor, and the perception of responsibility decisively influence this intention.

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